

# THE YOUTH ASSOCIATION

England & Wales · Charity number 519883

## Details

---

Other names	WEST YORKSHIRE YOUTH ASSOCIATION, WEST YORKSHIRE YOUTH ASSOCIATION LIMITED, W Y Y A
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02154503</a>
Registered	1988-03-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	12 South Parade Wakefield West Yorkshire WF1 1LR
Phone	01924333400
Email	<a href="mailto:info@youth-association.org">info@youth-association.org</a>
Website	<a href="http://www.youth-association.org">www.youth-association.org</a>

## Activities

---

**Objects:** TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF YOUNG PEOPLE LIVING IN THE COUNTY OF YORKSHIRE AND IN PARTICULAR TO HELP EDUCATE THEM THROUGH THEIR LEISURE TIME ACTIVITIES (BUT NOT EXCLUSIVELY SO) TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND AS MEMBERS OF SOCIETY AND SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND AS MEMBERS OF SOCIETY AND SO THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM AND ARTICLES).

**Activities:** Provision of youth work and support for volunteer and voluntary sector youth workers. Promotion and advocacy of young people's participation. Provision of information, advice and guidance for young people.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

---

- **Area of benefit:** YORKSHIRE IN PRACTISE WEST YORKSHIRE
- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Doncaster
- Kirklees
- Leeds City
- North Yorkshire
- Rotherham
- Sheffield City

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£805,439	£827,034	£549,482	24
2024-03-31	£833,414	£797,334	£571,077	22
2023-03-31	£707,641	£663,838	£530,078	20
2022-03-31	£523,584	£517,241	£476,076	18
2021-03-31	£440,613	£403,927	-	-

## Trustees

Name	Role	Appointed
<b>Clare Allcock</b>	Chair	2021-03-11
Claire Anne Hudson		2024-09-11
Emma Burke		2024-09-11
Hannah Meghan Tregenza		2026-03-17
Harry Zim Hemingway		2026-03-17
Hayley Allsopp		2025-03-31
India Chahal		2024-09-11
James Kenneth Dinwoodie		2026-03-17
James Patrick Gill-Fleming		2022-09-30
Karen Starkey		2022-04-01
Lisa Jayne Garsden		2026-03-17
Troy Njenje-Mbanga		2025-03-31

**THE YOUTH ASSOCIATION**

England & Wales - Charity number 519883

---

# Accounts

---



**THE YOUTH ASSOCIATION  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**Company registration number: 02154503  
Charity number: 519883**

**THE YOUTH ASSOCIATION****CONTENTS**

	<b>Pages</b>
Company information	1
Report of the Trustees	2-10
Independent examiners' report to the trustees	11
Statement of financial activities	12
Balance sheet	13-14
Notes to the financial statements	15-22
Detailed Statement of Financial Activities	23

**THE YOUTH ASSOCIATION****Company information****Registered Company number**

02154503 (England and Wales)

**Registered Charity number**

519883

**Registered office**

12 South Parade

Wakefield

West Yorkshire

WF1 1LR

**Trustees**

C Allcock \*

C A Hudson \*

K Starkey \*

J P Fleming \*

C Mountain (resigned on 31 March 2025)

S J Hagan (resigned on 9 December 2024)

E Burke (appointed 9 December 2024) \*

I Chahal (appointed 9 December 2024) \*

H Allsopp (appointed 31 March 2025) \*

T Njenje-Mbanga (appointed 31 March 2025) \*

\* Also directors of the company.

**Accountants and Independent Examiner**

Wheawill &amp; Sudworth Limited

Chartered Accountants

35 Westgate

Huddersfield

HD1 1PA

**Bankers**

HSBC Bank PLC

33 Park Row

Leeds

West Yorkshire

LS1 1LD

**Solicitors**

Henry Hyams &amp; Co

Oxford House

Oxford Row

Leeds

LS1 3BE

**Chief Executive Officer**

D Fedotov – Started 1 January 2025

**THE YOUTH ASSOCIATION**

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and audited financial statements for the year ended 31 March 2025.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's Memorandum and Articles of Association, and the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### **Structure, Governance and Management**

The Company is limited by guarantee and is governed by its Memorandum and Articles of Association. It is a Registered Charity, number 519883.

The Directors of the Company are listed on page 1 and are also members of the Board of Trustees. The Trustees are usually elected by the members of the Company, although some may be co-opted to meet particular requirements. There are two classes of Trustees; the first is made up of Trustees under 25 years of age who have been beneficiaries of The Association in the past (who may serve for a maximum of 4 years) and Trustees over the age of 25 years (who may serve for a maximum of 3 years and seek an optional further 3 years extension to their trusteeship to a maximum of 6 years in total).

The Trustees usually meet three monthly and no fewer than three times a year. They consider and agree a business plan and budget. Performance against them is considered at Trustees meetings, whereas operational performance is reviewed monthly. Detailed scrutiny of particular aspects of the Association's performance is wholly devolved to Board sub-committees, viz finance and human resources. These systems of internal control are designed to ensure that the Board of Trustees (i) is completely engaged at a strategic level, (ii) is aware of the risks that the Company may face and (iii) is provided with reasonable, but not absolute, assurances against material misstatement or loss.

#### **Risk Review**

The Trustee Board has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are annually reviewed to ensure that they still meet the needs of the Charity. Additionally, the Trustee Board have developed a risk analysis tool for the assessment of future ventures and review all risks (in terms of probability and potential impact) on an ongoing basis. This tool is used in conjunction with the Association's risk register to maintain a 'live' record of actions taken to control the organisation's significant risks.

The Board has created a Subgroup of its members, to which it delegates the day-to-day control of financial activity and operational risks. The Subgroup meets monthly, keeps minutes and reports to the Board. At each meeting, the Subgroup receives full management accounts, including cash flow forecasts, income and expenditure accounts, forecast profit and loss accounts and a balance sheet. The Subgroup authorises and reviews all the Association's protocols and procedures, which control every aspect of the processes surrounding income and contracting, expenditure, purchasing, payroll, bank and tax reconciliation and financial reporting. All cheques and mandated expenditure require the signature of two out of four authorised signatories, at least one of which must be a member of the Board of Trustees.

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2025

#### Objectives and Activities

The principal activities of The Youth Association during the year continued to be to promote schemes for young people that encourage their potential and develop their physical, mental, economic and emotional well-being. Our activities are open to all but focused on the needs and aspirations of young people living in some of the poorest communities in Yorkshire. The trustees consider that through this work the charity is creating substantial public benefit through the practical support, educational activities and active citizenship it encourages amongst young people, engaging their families and the wider communities in which they live.

Ever since our founding in 1904, it has been the Association's mission *to grow Yorkshire's future.*

*We do this by helping young people in Yorkshire to:*

- Build their self-confidence and feel proud of themselves.
- Identify their goals and aspirations and make progress in achieving them.
- Start a business, get a job or get on a course.
- Meet new people, make new friends and have new experiences

*Our aims are always to:*

- Deliver high quality services that young people say matter to them.
- Be experimental and innovative in the way we do things.
- Form partnerships and alliances with other organizations that share our mission and outlook.
- Stick to our long-standing principles and values about how our work should be done.
- Listen to young people and trust them, be there when they need us and never judge them.

We have published a detailed statement of our principles and our definition of good youth work, and this is also available to download from our website: (<https://youth-association.org/>)

#### Achievements and Performance

In 2024–25, we have continued to build on our strong foundations, expanding our reputation across Yorkshire. We have continued to strengthen our staff team by recruiting and developing new colleagues, while carefully balancing income and expenditure and safeguarding a healthy financial position. This year we also invested in the long-term sustainability of our estate, completing significant improvements to our head office and garden space that further enhance our environmental responsibility.

A particular highlight of this year has been the rapid growth of our Future Man programme. With public debate increasingly dominated by the rise of the “manosphere” and the spread of harmful online narratives, demand for Future Man's positive masculinity work has never been greater. More FE colleges have approached us to deliver this unique programme, reflecting the urgent need for meaningful alternatives that help young men shape healthier identities, relationships and futures. We are proud that Future Man has become a recognised example of youth work leading change in this complex area.

Alongside this, the Association continues to deliver outcomes of the highest quality, with a strong focus on supporting some of the most disadvantaged young people in Yorkshire. We remain firmly committed to seeking funding and resources that align with our values and mission, ensuring that our distinctive approach to youth work and our consistently high-quality programmes continue to meet the needs and aspirations of young people.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES

## YEAR ENDED 31 MARCH 2025

The Trustees remain deeply proud of the achievements of our dedicated staff team, whose commitment, adaptability and expertise enable us to deliver such a breadth of work across diverse communities. Below, we have listed our evaluative report of those planned outcomes:

All our contracted outcomes have been achieved. Specifically, for all individual funds over £25,000, our achievements are detailed below.

### **StreetSmart Barnsley**

Building on 16 years of concerted detached work that has covered almost every part of the Barnsley borough, we have been funded by Barnsley Council's Area Council teams, The National Lottery Community Fund and the Violence Reduction Unit to work in the central and northeast areas of the town. Our detached work has engaged 2,059 individual young people, organised a series of community events and has supported a wider effort to reduce youth violence in Barnsley. Our work has also continued to provide discreet support to young men and young women, through our Future Man and Her Future initiatives.

### **StreetSafe and StreetVoice Leeds**

Over the past 10 years, we have steadily been growing our detached work in East and South Leeds. This year we received financial support from The National Lottery Community Fund, Clarion Housing, Leeds Community Foundation, Leeds City Council and West Yorkshire Violence Reduction Partnership. We have been able to deliver an average of 6 detached youth work sessions per week across Halton Moor, Burmantofts, Richmond Hill, Middleton, Harehills and Killingbeck and have worked with 1,112 individuals, who have attended our sessions a cumulative 3,243 times.

Through our StreetVoice work, we have encouraged and supported a team of young community ambassadors who have led several community events this year, where they helped us to deliver weeks of activity. Our StreetSafe work, focussed on crime and violence reduction, has made strong progress, with large numbers of young people learning more about CCE, violence and drugs. Our team has been working intensively with several small groups of young people from different ethnic and cultural backgrounds, providing them with developmental opportunities beyond those offered in the street sessions.

### **Youth Work Training**

Training others and equipping them to deliver effective youth engagement and activity is an important route through which TYA can secure its mission and embed strong youth work values in the workforce of the future. We continue to train youth work students in the community at scale and in 2024-25 this has been supported by the national youth work bursary and Leeds City Council. Learners from around Yorkshire took part in three youth work courses that we delivered in Leeds, Wakefield and Barnsley, completing Level 2 and Level 3 qualifications throughout the year. In all, we trained 49 youth work students and provided placements for 4 volunteers looking to embark on youth work careers.

### **Mental Health work**

In 2021, we made a start on Future Selph – our 16-25 project aimed at empowering young adults in Wakefield to overcome life challenges. The long-term aim of this work is to establish a growth in resilience among young adults in Wakefield, underpinned by improved mental health, broadened ambitions and an increased capacity to overcome life challenges. We intend for this to contribute to a reduction in young adults requiring ongoing support from mental health services and a reduced reliance on support sought through crisis pathways.

In 2024-25 we supported 88 young adults, who attended a total of 853 times. Of these, 32 completed a full 12-week group programme and 49 benefitted from one-to-one or short-term group support.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

## **YEAR ENDED 31 MARCH 2025**

We were also granted funds by UK Youth, as part of its ‘Thriving Minds’ initiative, which enabled us to strengthen and expand our mental health work. The grant supported management, coordination and frontline delivery time, allowing us to grow Future Selph, develop young ambassadors, deepen our partnerships and extend our reach into underserved communities.

### **The Bartlett Foundation**

We have been fortunate to have secured some support from The Bartlett Foundation – the charitable arm of the Bartlett Group (financial services) – which aims to improve the welfare and education of children and young people. The Foundation has provided three years’ worth of unrestricted funding to contribute to the strategic development aims of The Youth Association.

The Trustees are proud of the depth and focus of our work, combined with the high-quality standards achieved. Overall, the Association worked with 5,116 named young people across our range of programmes and activities. The feedback that we have received from young people and partners bears testimony to the high regard in which the quality and integrity of our work is held. Our website continues to be an excellent showcase of our impact on the lives of young people and their communities and receives widespread praise from funders and partners as an example of how impact can be reported effectively. We continued to provide accredited training through Skills Education Group.

### **Our plans and priorities in this strategy period**

In the spring of 2024, we developed our latest organisational strategy, designed to steer us through the next 3 years. In summary, we are continuing to move in the same direction of travel that we have been pursuing for several years now. The programmes of work that we chose to invest in are growing strongly and attracting income, our focus on quality continues and we are doubling down on our commitment to investing in our employees.

Our mission is over 100 years old at its core, yet it remains ‘current’. Our people tell us so, as do our partners in the youth work sector. Equally, the young people we support have strongly indicated that youth work is relevant; this type of work, delivered using these types of methods, provides vital support in ways that parents, teachers and other professions cannot.

Amid political and economic turbulence, we are preparing to face significant challenges to youth work. The cost-of-living crisis, a growing mental health epidemic and increasing youth crime and violence all continue to present social difficulties. Such difficulties will be made even more worrying in the context of declining youth work training opportunities and therefore diminishing workforce. We intend to meet this challenge head-on.

Maintaining a strong workforce is at the heart of our strategic plan, with significant focus being placed on our people. We have made new plans for recruitment, retention and staff development that aim to strengthen our internal workforce. Our programme priorities are also set out with a renewed structure, while our approach to quality improvement continues to evolve. Through strong investment in our people and the quality of our youth work programmes, we are committed to driving transformational change and leaving a lasting impact on the young people we support.

**THE YOUTH ASSOCIATION**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2025**

## **Our organisational development priorities**

### **Recruitment and retention**

Workforce challenges remain a defining issue across the youth sector, yet our position has stabilised over the past year. Recruitment and retention have improved through the introduction of a strengthened three- and four-stage selection process and a more targeted approach to recruitment fairs and publicity. While sufficiency gaps persist, particularly for support staff, the situation has eased since last year and we continue to maintain sector-leading remuneration rates and flexible conditions. Routes and pathways for progression have been refreshed, and our internal Management Development Programme has undergone a review to ensure alignment with the organisation's long-term needs

Recent recruitment rounds have resulted in the successful appointment of a new full-time Lead Youth Worker and several part-time Youth Support Workers. Our improved recruitment system has widened reach through multiple platforms, social media, our new website and strong partnership networks. Attendance at targeted recruitment fairs produced 82 expressions of interest, leading to 28 orientation participants, 15 formal applications and 7 successful appointments. While progress has been encouraging, further work is needed to use our Youth Work Training course more effectively as a direct pipeline for recruitment.

We have continued to retain a strong position as one of the sector's most attractive employers. Pay increments and pension changes implemented in April 2024 and 2025 have reinforced our offer, while our flexible, trust-based employment culture remains highly valued. These principles, alongside competitive remuneration, continue to be a cornerstone of our retention strategy

### **Leadership succession and management capacity**

In January 2025, Dmitry Fedotov formally took over as Chief Executive from our long-standing CEO, Andy Clow. The succession plan, developed and implemented over several years, has worked exactly as intended. Thanks to a carefully managed, incremental transition, the handover has been smooth, with no significant changes, disruptions or setbacks. The process has ensured stability for the organisation, preserved our strong culture and direction, and provided a seamless continuation of leadership.

Other managers have engaged in both internal and external management training, with progression routes refreshed and taken up across the staff team. Two eligible colleagues have now begun the updated Management Development Programme. Nonetheless, the development of Lead and Senior Youth Workers requires continued focus if we are to sustain capacity for the future

### **Board recruitment**

In spring 2024, two new trustees were elected from the Young Leaders Panel, marking an important step in strengthening the link between governance, delivery and youth voice. This was followed in spring 2025 by the election of a third young leader to the Board, further embedding the Panel as a pathway into trustee leadership. Toward the end of the 2024–25 year, two additional prospective trustees with significant leadership expertise were identified and have since applied to join the Board, broadening its skills base and addressing gaps in experience.

**THE YOUTH ASSOCIATION**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2025**

### **Young Leaders panel**

We have long been advocates of young people's involvement in management and decision-making and we are proud that our constitution guarantees that young people with first-hand experience of our work are encouraged and enabled to become our trustees. The sharing of decisions and power between older and more experienced trustees and younger trustees that have come through the ranks is one of our key features and an important factor in keeping our work current and relevant.

We have developed an innovative way for young people to get involved in our management and governance in the form of a new Young Leaders Panel (YLP). Our YLP plays a key role in training our next generation of young trustees, linking our trustee board to the wider spectrum of young people we support, overseeing some aspects of service delivery and how we allocate some resources, reviewing the quality of what we do and helping to develop new services and programmes.

The Panel has held monthly meetings in 2024-25 and has begun contributing to both delivery oversight and staff recruitment through youth-led interview panels. This development marks a significant step forward in embedding young people more deeply within governance structures and ensuring Board activity remains connected to lived youth experience.

### **Our programme development priorities**

Programmes continue to be developed around key themes of Detached, Gender, Mental Health, Voice, StreetSafe and Training. Progress has been steady across each, with notable growth in gender-focused delivery and a restructured Youth Work Training offer under a new brand identity. The Fitness for Purpose exercises are now a consistent feature across programmes, driving improvements in practice and aligning delivery with our Theories of Change.

1. **Detached**  
Detached youth work has been consolidated into three local authority areas, down from five. The focus now is on deepening delivery in these patches while carefully controlling expansion into neighbouring areas. The ambition to create an outstanding street-based curriculum remains a longer-term objective, supported by iterative Fitness for Purpose reviews
2. **Gender**  
Staff development, increased experience and a growing body of practice mean competency in gender-focused youth work has advanced significantly in 2025. Teams now meet regularly to shape programmes addressing gender consciousness and misogyny, with the Fitness for Purpose framework guiding progress. Toolkits and recruitment of additional gender-focused staff remain longer-term ambitions
3. **Mental health**  
Future SELPH remains at the heart of our mental health offer in Wakefield, with a Theory of Change and WEMWBS evaluation tool now actively shaping delivery. This framework is beginning to evidence causality between activities and outcomes, though a full year of data will be needed to consolidate findings
4. **Voice**  
The Youth Voice toolkit has been completed, and teams are embedding its use across delivery. Staff are now developing training packages and sharing them with partner organisations. Stand-out youth voice projects have taken place in recent months, although the challenge remains to embed consistent practice across the whole workforce

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2025**

5. **StreetSafe**

The award of a new three-year Children in Need grant has enabled the development of StreetSafe infrastructure and the creation of a distinct team. Delivery is ongoing, with further refinement taking place through regular Fitness for Purpose reviews

#### 6. Training

Our Youth Work Training programme has now been rebranded with a new identity and is running three active cohorts. While income and learner numbers are lower than in 2023–24, as anticipated, the groundwork has been laid for future growth. The training team is exploring new income sources and closely monitoring changes to the national youth work qualifications framework

#### **Our quality improvement priorities**

The Portfolio of Excellence has been refreshed and is now aligned more closely to our Theories of Change. Staff are being actively supported to progress their portfolios, and early results suggest this is motivating development across the team. The Management Development Programme has also been refreshed, with two participants now engaged. Surveys indicate strong levels of enjoyment among young people, and funding bodies continue to support our work repeatedly, demonstrating trust in the quality and consistency of delivery.

A central driver of quality assurance this year has been the development of our Fitness for Purpose exercises, which now run systematically across all programme themes. Each theme is underpinned by a clear Theory of Change, setting out the intended outcomes and providing the foundation for all project-level delivery. Staff teams working within those themes meet regularly to scrutinise the quality of their methods. This approach has embedded an ongoing cycle of reflection, adaptation and evidence-based improvement into the heart of programme delivery.

To strengthen assurance further, the process is triangulated through multiple layers of scrutiny. The Young Leaders Panel now meets every two months with theme leads, posing direct questions about the effectiveness and impact of delivery from a youth perspective. At governance level, a newly established Quality Subcommittee of the Board, chaired by a trustee, provides additional oversight and ensures alignment with organisational standards. Taken together, these three strands (staff self-assessment, youth-led scrutiny and trustee oversight) create a robust system of triangulation that gives the Board high confidence in the consistency, quality and impact of our work.

This approach is also breaking new ground in the youth work sector, where few organisations are applying Theories of Change in such a practical, embedded way. We are confident we have built a distinctive model of quality assurance that positions The Youth Association as a sector leader in evidencing and improving the impact of youth work.

#### **Financial Review**

In 2024–25, we deliberately planned to draw modestly on our reserves in order to invest in much-needed improvements to our head office and garden. As a result, while we did not achieve a surplus this year, this was a conscious and managed decision to strengthen our estate for the long term.

We are pleased to report that we once again maintained and diversified our income base, with 2024–25 seeing a record number of distinct funds contributing to our income table. This diversification provides a strong platform for future stability and reflects the confidence that a wide range of funders continue to place in our work.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2025**

Overall, our income decreased by 4% (£32,894), while our expenditure increased by 3.7% (£29,700). This outcome was anticipated and reflects the organisation's strategic choice to invest in its infrastructure while continuing to deliver high-quality programmes for young people. The Trustees remain confident that our

carefully managed cost base and the emergence of new funding streams will provide a sustainable financial future.

Looking ahead, we plan a further modest use of reserves in 2025–26 to complete essential preservation work on our Grade II listed garden and to bring our IT infrastructure up to date, particularly in relation to security. These targeted investments will leave us better placed to operate efficiently and securely in the years to come. Meanwhile, we will continue to implement the strategy developed last year, ensuring that our resources are aligned with our mission and that we remain resilient, sustainable, and ambitious.

### **Reserves Policy**

The Association carries out a variety of long- and short-term projects. The Trustee Board have examined the requirements of free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Board considers that such free reserves should be equal to the sum necessary to suspend or terminate the Association's activities over a period of 4 months, which equates to £258,888 in general funds. The Board has decided to designate a Reserves and Development Fund that will include both general reserves and other free general funds that will be used to develop the Association's work in line with our strategic mission. At the end of 2024-25, the value of the Reserves and Development Fund was £238,585. The Board continues to oversee an ongoing and managed process of cost control in all projects and administrative support functions of the Association, which should provide a platform for stability in the medium-term and the growth of development funds in future years.

### **Trustees' Responsibilities for the Financial Statements**

Company and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and financial activities of the Charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2025**

### **Statement as to Disclosure of Information to Independent Examiners**

As far as each of the Trustees at the date of this report is aware:

There is no relevant audit information of which the company's independent examiners are unaware; and the Trustees have taken all steps which they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiners are aware of that information.

**Independent Examiner**

The Independent Examiner, Wheawill & Sudworth Limited, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2026.

**Approval**

The report of the members of the Board of Trustees was approved on 10th September 2025 and signed on their behalf by:

.....  
**C Allcock**  
**Chair**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
 THE YOUTH ASSOCIATION  
 FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 12 to 23.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a “true and fair view” and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act and section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**D M Butterworth  
Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA  
10<sup>th</sup> September 2025  
THE YOUTH ASSOCIATION**

### **STATEMENT OF FINANCIAL ACTIVITIES**

#### **YEAR ENDED 31 MARCH 2025**

		Unrestricted			Total	Total
	Notes	General Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Funds 2025 £	Funds 2024 £
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	2	-	-	-	-	-

**Incoming resources from charitable activities**

Charitable activities

3

653,098	-	147,422	800,520	833,414
---------	---	---------	---------	---------

**Total incoming resources**

653,098	-	147,422	800,520	833,414
---------	---	---------	---------	---------

**RESOURCES EXPENDED****Charitable activities**

4

Support services

250,731	3,533	-	254,264	244,706
---------	-------	---	---------	---------

Youth activities

418,209	-	152,341	570,550	550,465
---------	---	---------	---------	---------

Administration and fundraising

60	-	-	60	63
----	---	---	----	----

**Governance costs**

5

2,160	-	-	2,160	2,100
-------	---	---	-------	-------

**Total resources expended**

671,160	3,533	152,341	827,034	797,334
---------	-------	---------	---------	---------

**Other operating income**

Release of grant

-	-	4,919	4,919	4,919
---	---	-------	-------	-------

**NET (OUTGOING)/INCOMING RESOURCES**

6

(18,062)	(3,533)	-	(21,595)	40,999
----------	---------	---	----------	--------

**RECONCILIATION OF FUNDS****Total funds brought forward**

380,539	190,538	-	571,077	530,078
---------	---------	---	---------	---------

**TOTAL FUNDS CARRIED FORWARD**

362,477	187,005	-	549,482	571,077
---------	---------	---	---------	---------

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	Unrestricted General Funds 2025 £	Unrestricted Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>FIXED ASSETS</b>						
Tangible assets	10	118,972	187,005	14,708	320,685	330,899
Investments	11	1	-	-	1	1
		<u>118,973</u>	<u>187,005</u>	<u>14,708</u>	<u>320,686</u>	<u>330,899</u>
<b>CURRENT ASSETS</b>						
Debtors	12	86,662	-	-	86,662	69,159
Cash at bank and in hand		167,391	-	-	167,391	235,188
		<u>254,053</u>	<u>-</u>	<u>-</u>	<u>254,053</u>	<u>304,347</u>
<b>CREDITORS</b>						
Amounts falling due within one year	13	(10,549)	-	(4,919)	(15,468)	(49,459)
		<u>243,504</u>	<u>-</u>	<u>(4,919)</u>	<u>238,585</u>	<u>254,888</u>
<b>NET CURRENT ASSETS</b>						
		<u>362,477</u>	<u>187,005</u>	<u>9,789</u>	<u>559,271</u>	<u>585,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>362,477</u>	<u>187,005</u>	<u>9,789</u>	<u>559,271</u>	<u>585,787</u>
<b>CREDITORS</b>						
Amounts falling due after one year	14	-	-	(9,789)	(9,789)	(14,708)
		<u>362,477</u>	<u>187,005</u>	<u>-</u>	<u>549,482</u>	<u>571,079</u>
<b>NET ASSETS</b>						
		<u>362,477</u>	<u>187,005</u>	<u>-</u>	<u>549,482</u>	<u>571,079</u>
<b>FUNDS</b>						
Unrestricted funds	15				549,482	571,079
Restricted funds					-	-
					<u>549,482</u>	<u>571,079</u>
<b>TOTAL FUNDS</b>						
					<u>549,482</u>	<u>571,079</u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET (continued)**  
**AS AT 31 MARCH 2025**

The financial statements were approved by the Board of Trustees on 10<sup>th</sup> September 2025 and were signed on its behalf by:

.....  
**C Allcock**  
**Chair**

**Company registration number: 02154503**

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****1 Accounting policies****General information and basis of preparation**

The charitable company constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the period ended 31 March 2016. No transitional adjustments were required resulting from this and there were no consequential changes in accounting policies.

**Consolidation**

In the opinion of the Trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Incoming resources**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- \* the donor specifies that the grant or donation must only be used in future accounting periods; or
- \* the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods are provided).

Government grants of a revenue nature are recognised in the period to which they relate.

The subsidiary's trading profits are recognised as income on receipt of the related gift aid donation.

Investment income is recognised on a receivable basis.

**Volunteers and donated services and facilities**

The value of services provided by volunteers has not been included in these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2025**

**1 Accounting policies (continued)**

**Resources expended**

Expenditure is recognised on an accrual basis as a liability and is incurred inclusive of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent, estimated usage or proportionate to income generated.

**Intangible fixed assets**

Website costs are amortised in equal instalments over 3 years being their estimated useful economic life.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at a rate calculated to write off the cost of each asset over its estimated useful life as follows:

Freehold land	- 1% straight line
Leasehold property	- 10% straight line
Fixtures and equipment	- 20% reducing balance
Electrical and computer equipment	- 20% straight line
Motor vehicles	- 14% straight line

**Stock**

Stocks are stated at direct cost or net realisable value if lower.

**Pension commitments**

The company has a defined contribution pension scheme and the costs of contributions made by the company is charged in the accounts as incurred.

**Leasing commitments**

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

**Funds structure**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2025**

**1 Accounting policies (continued)**

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

<b>2 VOLUNTARY INCOME</b>	2025 £	2024 £
Donations	-	-
	<u>          </u>	<u>          </u>
<b>3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	2025 £	2024 £
<b>Activity</b>		
Training	26,375	121,780
Helping young people to participate	109,674	87,100
Youth work	664,471	624,534
	<u>          </u>	<u>          </u>
	800,520	833,414
	<u>          </u>	<u>          </u>
<b>4 CHARITABLE ACTIVITIES COSTS</b>	2025 £	2024 £
Support services	254,264	244,706
Youth activities	570,550	550,465
Administration and fundraising	60	63
	<u>          </u>	<u>          </u>
	824,874	795,234
	<u>          </u>	<u>          </u>

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2025**

<b>5 GOVERNANCE COSTS</b>	2025 £	2024 £
Examiner remuneration	2,160	2,100
	<u>          </u>	<u>          </u>
<b>6 NET INCOMING/(OUTGOING) RESOURCES</b>	2025 £	2024 £
Net resources are stated after charging/(crediting):		
Examiner remuneration	2,160	2,100
Depreciation – owned assets	23,130	22,785
	<u>          </u>	<u>          </u>
<b>7 TRUSTEES’ REMUNERATION AND BENEFITS</b>		
<b>Trustees’ Expenses</b>		
Trustees’ travel expenses for the year ended 31 March 2025 were £Nil (2024: £Nil).		
<b>8 STAFF COSTS</b>	2025 £	2024 £
The aggregate labour costs were:		
Salaries and wages	577,258	536,983
Sub-contractor costs	7,110	19,125
Social security costs	50,776	44,280
Pension contributions	52,016	44,035
	<u>          </u>	<u>          </u>
	687,160	644,423
	<u>          </u>	<u>          </u>
The average number of employees during the year was as follows:		
	Number	Number
Number of staff	24	22
Employees earning more than £60,000 per annum:		
Between £60,000 and £80,000	1	1
	<u>          </u>	<u>          </u>

**9 PENSION COSTS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £52,016 (2024: £44,035).

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025 (continued)

## 10 TANGIBLE FIXED ASSETS

	Freehold Property £	Leasehold Property £	Fixtures and fittings £
<b>REVALUATION/COST</b>			
At 1 April 2024	353,261	31,129	75,384
Additions	-	-	12,920
Disposals	-	-	-
At 31 March 2025	353,261	31,129	88,304
<b>DEPRECIATION</b>			
At 1 April 2024	92,558	31,129	37,321
Charge for the year	3,533	-	10,196
On disposals	-	-	-
At 31 March 2025	96,091	31,129	47,517
<b>NET BOOK VALUE</b>			
At 31 March 2025	257,170	-	40,787
At 31 March 2024	260,703	-	38,063
	<b>Motor Vehicles £</b>	<b>Computer Equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2024	34,434	62,208	556,416
Additions	-	-	12,920
Disposals	-	-	-
At 31 March 2025	34,434	62,208	569,336
<b>DEPRECIATION</b>			
At 1 April 2024	14,757	49,756	225,521
Charge for the year	4,919	4,482	23,130
On disposals	-	-	-
At 31 March 2025	19,676	54,238	248,651
<b>NET BOOK VALUE</b>			
At 31 March 2025	14,758	7,970	320,685
At 31 March 2024	19,677	12,452	330,895

Freehold property was valued on 9 November 2011 by Holroyd Miller Chartered Surveyors at £300,000 on an open market basis with vacant possession and the carrying value in the accounts was revalued accordingly.

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025 (continued)

The trustees consider the current net book value of £257,170 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2025 the net book value of freehold property under the historical cost accounting rules would be £201,066 (2024: £203,579).

#### 11 FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	1
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2025	1
	<hr/> <hr/>
At 31 March 2024	1
	<hr/> <hr/>

The company owns 100% of the issued share capital of Youth Trade Limited. The aggregate of Youth Trade Limited's capital and reserves at 31 March 2025 was £1 (2024: £1). Youth Trade Limited was dormant throughout the year.

#### 12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Grants and funding receivable	82,581	59,370
Prepayments and accrued income	4,081	9,789
	<hr/>	<hr/>
	86,662	69,159
	<hr/> <hr/>	<hr/> <hr/>

#### 13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	7,488	-
Amounts owed to group undertakings	1	1
PAYE/NI	-	24,374
Accruals and deferred income	3,060	14,946
Grants and funding in advance	-	5,215
Capital grant	4,919	4,919
	<hr/>	<hr/>
	15,468	49,455
	<hr/> <hr/>	<hr/> <hr/>

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025 (continued)

<b>14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	2025 £	2024 £
Capital grant	9,789	14,708

**15 MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	380,539	(18,062)	362,477
Designated fund	190,538	(3,533)	187,005
<b>TOTAL FUNDS</b>	<u>571,077</u>	<u>(21,595)</u>	<u>549,482</u>

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

	Incoming Resources £	Resources Expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	653,098	(671,160)	(18,062)
Designated fund		(3,533)	(3,533)
Restricted fund	147,422	(147,422)	-
<b>TOTAL FUNDS</b>	<u>800,520</u>	<u>(822,115)</u>	<u>(21,595)</u>

Included within general funds are the following:

	Balance 1.4.24 £	Movement in funds £	Transfers £	Balance 31.3.25 £
General funds	320,868	(18,062)	737	303,543
Revaluation reserve	59,671	-	(737)	58,934
	<u>380,539</u>	<u>(18,062)</u>	<u>-</u>	<u>362,477</u>

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025 (continued)**

	Balance 1.4.24 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.25
New Building Fund	190,538	-	(3,533)	-	187,005
	<u>190,538</u>	<u>-</u>	<u>(3,533)</u>	<u>-</u>	<u>187,005</u>

**16 DESIGNATED FUNDS**

Included within general fund are the following amounts that have been designated by trustees.

The new building fund was designated to the maintenance of the head office of the Association.

**17 RESTRICTED FUNDS**

Restricted funds received during the year were:

£

The charity is controlled by the Trustees. No one Trustee has ultimate control.

**THE YOUTH ASSOCIATION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2025**

<b>INCOMING RESOURCES</b>	2025 £	2024 £
<b>Voluntary Income</b>		
Donations	-	-
	<u>-</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Helping young people to participate	109,674	87,100
Youth work	664,471	624,534
Training	26,375	121,780
	<u>800,520</u>	<u>833,414</u>
<b>Total incoming resources</b>	<u>800,520</u>	<u>833,414</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Client support	570,550	550,465
Accommodation	25,464	33,382
Office services	18,975	13,464
Central management	209,681	196,860
Bad debts	-	1,000
Bank charges	60	63
Interest paid on late PAYE/NI	144	-
	<u>824,874</u>	<u>795,234</u>
<b>Governance costs</b>		
Examiner remuneration	2,160	2,100
	<u>827,034</u>	<u>797,334</u>
<b>Other operating income</b>		
Release of grant	4,919	4,919
	<u>4,919</u>	<u>4,919</u>
<b>Net (deficit)/income</b>	<u><u>(21,595)</u></u>	<u><u>40,999</u></u>

**THE YOUTH ASSOCIATION**

England & Wales - Charity number 519883

---

# Accounts

---



Amended accounts

These accounts amend the original accounts and are now the statutory accounts.

**THE YOUTH ASSOCIATION  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

**Company registration number: 02154503  
Charity number: 519883**

# THE YOUTH ASSOCIATION

## CONTENTS

	<b>Pages</b>
Company information	1
Report of the Trustees	2-12
Independent examiners' report to the trustees	13
Statement of financial activities	14
Balance sheet	15-16
Notes to the financial statements	17-24
Detailed Statement of Financial Activities	25

**THE YOUTH ASSOCIATION****Company information****Registered Company number**

02154503 (England and Wales)

**Registered Charity number**

519883

**Registered office**

12 South Parade

Wakefield

West Yorkshire

WF1 1LR

**Trustees**

C Allcock \*

S J Hagan \* (resigned 31<sup>st</sup> March 2024)K Sheard (resigned 31<sup>st</sup> March 2024)

C A Hudson \*

K Starkey \*

J P Fleming \*

C Mountain \*

\* Also directors of the company.

**Accountants and Independent Examiner**

Wheawill &amp; Sudworth Limited

Chartered Accountants

35 Westgate

Huddersfield

HD1 1PA

**Bankers**

HSBC Bank PLC

33 Park Row

Leeds

West Yorkshire

LS1 1LD

**Solicitors**

Henry Hyams &amp; Co

Oxford House

Oxford Row

Leeds

LS1 3BE

**Chief Executive Officer**

A Clow

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report and audited financial statements for the year ended 31 March 2024.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice “Accounting and Reporting by Charities” revised in 2005.

#### **Structure, Governance and Management**

The Company is limited by guarantee and is governed by its Memorandum and Articles of Association. It is a Registered Charity, number 519883.

The Directors of the Company are listed on page 1 and are also members of the Board of Trustees. The Trustees are usually elected by the members of the Company, although some may be co-opted to meet particular requirements. There are two classes of Trustees; the first is made up of Trustees under 25 years of age who have been beneficiaries of The Association in the past (who may serve for a maximum of 4 years) and Trustees over the age of 25 years (who may serve for a maximum of 3 years and seek an optional further 3 years extension to their trusteeship to a maximum of 6 years in total).

The Trustees usually meet three monthly and no fewer than three times a year. They consider and agree a business plan and budget. Performance against them is considered at Trustees meetings, whereas operational performance is reviewed monthly. Detailed scrutiny of particular aspects of the Association’s performance is wholly devolved to Board sub-committees, viz finance and human resources. These systems of internal control are designed to ensure that the Board of Trustees (i) is completely engaged at a strategic level, (ii) is aware of the risks that the Company may face and (iii) is provided with reasonable, but not absolute, assurances against material misstatement or loss.

#### **Risk Review**

The Trustee Board has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are annually reviewed to ensure that they still meet the needs of the Charity. Additionally, the Trustee Board have developed a risk analysis tool for the assessment of future ventures and review all risks (in terms of probability and potential impact) on an ongoing basis. This tool is used in conjunction with the Association’s risk register to maintain a ‘live’ record of actions taken to control the organisation’s significant risks.

The Board has created a Subgroup of its members, to which it delegates the day-to-day control of financial activity and operational risks. The Subgroup meets monthly, keeps minutes and reports to the Board. At each meeting the Subgroup receives full management accounts, including cash flow forecasts, income and expenditure accounts, forecast profit and loss accounts and a balance sheet. The Subgroup authorises and reviews all the Association’s protocols and procedures, which control every aspect of the processes surrounding income and contracting, expenditure, purchasing, payroll, bank and tax reconciliation and financial reporting. All cheques and mandated expenditure require the signature of two out of four authorised signatories, at least one of which must be a member of the Board of Trustees.

#### **Objectives and Activities**

The principal activities of The Youth Association during the year continued to be to promote schemes for young people that encourage their potential and develop their physical, mental, economic and emotional well-being. Our activities are open to all but focused on the needs and aspirations of young people living in some of poorest communities in Yorkshire. The trustees consider that through this work the charity is creating substantial public benefit through the practical support, educational activities and active citizenship it encourages amongst young people, engaging their families and the wider communities in which they live.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

## YEAR ENDED 31 MARCH 2024

Ever since our founding in 1904, it has been the Association's mission *to grow Yorkshire's future.*

*We do this by helping young people in Yorkshire to;*

- Build their self-confidence and feel proud of themselves.
- Identify their goals and aspirations and make progress in achieving them.
- Start a business, get a job or get on a course.
- Meet new people, make new friends and have new experiences

*Our aims are always to;*

- Deliver high quality services that young people say matter to them.
- Be experimental and innovative in the way we do things.
- Form partnerships and alliances with other organizations that share our mission and outlook.
- Stick to our long-standing principles and values about how our work should be done.
- Listen to young people and trust them, be there when they need us and never judge them.

We have published a detailed statement of our principles and our definition of good youth work, and this is also available to download from our website: ([www.youth-association.org](http://www.youth-association.org))  
Achievements and Performance

This year, we have managed to thrive and grow our work and reputation and put the many threats of Covid behind us. For the seventh year running, we have managed to develop our staff and take on new workers while managing to balance our income and expenditure and maintain a healthy balance sheet. We have also chosen to future-proof our head office this year, by replacing old draughty glazing and inefficient heating systems, with the intention of minimising our energy costs and improving our carbon footprint. The Association has continued to deliver outputs and outcomes that remain qualitatively of the highest standards and are still delivered primarily with some of the most disadvantaged young people in Yorkshire. We remain resolute in our strategy to seek only funding and resources that are aligned with our values and mission; we continue to pursue a future built on our core values and we are pleased to report that the focus on our unique approach and high quality products which meet the needs and aspirations of young people continues to bear fruit. Our continuing long-term stable outlook bear out our optimism and belief in the power of good youth work.

The Trustees are proud of the work of our talented and committed staff team who have shown dedication, flexibility and skill in delivering such a variety of work with young people in many different communities. The Board are grateful for the support provided by students and volunteers, as well as the hundreds of young people who give their time to support their peers. Together they make our values and mission a reality for young people's lives.

Throughout the year, we have continued successfully to operate a range of innovative projects in West and South Yorkshire, that play an important part in the lives of many hundreds of often vulnerable children and young people. Last year, we reported our planned intention to achieve a number of specific milestones and targets. Below, we have listed our evaluative report of those planned outcomes:

All our contracted outcomes have been achieved. Specifically, for all individual funds over £25,000, our achievements are detailed below.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES

## YEAR ENDED 31 MARCH 2024

### **StreetSmart Barnsley**

Building on 15 years of concerted detached work that has covered almost every part of the Barnsley borough, we have been funded by Barnsley Council's Area Council teams and The National Lottery Community Fund to work in the central and northeast areas of the town. Our detached work has engaged 1,263 individual young people, organised a series of community events and has supported a wider effort to reduce youth violence in Barnsley. Our work has also developed an extra element, focused on young women's empowerment and positive masculinity.

### **StreetSafe and StreetVoice Leeds**

During the last 9 years we have steadily been growing our detached work in East and South Leeds. This year we received financial support from The National Lottery Community Fund, Clarion Housing, Leeds Community Foundation, Leeds City Council and West Yorkshire Violence Reduction Partnership. We have been able to deliver an average of 8 detached youth work sessions per week across Halton Moor, Burmantofts, Richmond Hill, Middleton, Harehills and Killingbeck and have worked with 1,378 individuals, who have attended our sessions a cumulative 4,048 times.

Through our StreetVoice work, we have encouraged and supported a team of young community ambassadors who have led several community events this year, where they helped us to deliver weeks of activity. Our StreetSafe work, focussed on crime and violence reduction, has made strong progress, with large numbers of young people learning more about CCE, violence and drugs. Our team has been working intensively with a small group of Roma/Gypsy young people from Slovakia, providing them with developmental opportunities beyond those offered in the street sessions.

### **Youth Work Training**

Training others and equipping them to deliver effective youth engagement and activity is an important route through which TYA can secure its mission and embed strong youth work values in the workforce of the future. We continue to train youth work students in the community at scale and in 2023-24 this has been supported by the national youth work bursary, Leeds City Council and Barnsley Council. Learners from around Yorkshire took part in three youth work courses that we delivered in Leeds, Wakefield and Barnsley, completing Level 2 and Level 3 qualifications throughout the year. In all, we trained 74 youth work students and provided placements for 2 youth work students on university courses.

### **Mental Health work**

In 2021, we made a start on SELPH – our 16-25 project aimed at empowering young adults in Wakefield to overcome life challenges. We were formally commissioned by Wakefield Health Alliance & Five Towns Primary Care Network to undertake the service 'proof-of-concept' phase until the end of that calendar year.

The long-term aim of this work is to establish a growth in resilience among young adults in Wakefield, underpinned by improved mental health, broadened ambitions and an increased capacity to overcome life challenges. We intend for this to contribute to a reduction in young adults requiring ongoing support from mental health services and a reduced reliance on support sought through crisis pathways.

In 2023-24 we supported 98 young adults, who attended a total of 714 times. Of these, 34 completed a full 12-week group programme and 64 benefitted from one-to-one or short-term group support.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES

#### YEAR ENDED 31 MARCH 2024

#### **Young women's empowerment (The Tudor Trust)**

Across the areas we work, one of our aims is to empower young women, increasing their gender consciousness and their ability to challenge societal norms. We are working hard towards these ambitions, but this is highly dependent on resources to sustain our young women-focused work. Our projects are often funded by relatively small grants, paying largely for front-line delivery. While such funds are essential, we have found ourselves in a position where the sustainability of the work is at risk and each project operates as a silo with little integration between them. The Tudor Trust is providing a huge boost to our work by helping us to solve the above issues. Their grant contributes towards the costs of two Lead Youth Workers and some management overheads, allowing us to generate consistent development across all young women's projects and helping to sustain the work in the longer term.

#### **The Bartlett Foundation**

We have been fortunate to have secured some support from The Bartlett Foundation – the charitable arm of the Bartlett Group (financial services) – which aims to improve the welfare and education of children and young people. The Foundation has provided three years' worth of unrestricted funding to contribute to the strategic development aims of The Youth Association.

The Trustees are proud of the depth and focus of our work, combined with the high-quality standards achieved. Overall, the Association worked with 5,409 named young people across our range of programmes and activities. The feedback that we have received from young people and partners bears testimony to the high regard in which the quality and integrity of our work is held. Our website continues to be an excellent showcase of our impact on the lives of young people and their communities and receives widespread praise from funders and partners as an example of how impact can be reported effectively. We continued to provide accredited training through ABC, and increasingly through our own digital badge scheme and StreetSmart programme.

These are just a few indicators of our reach and success in the last year. We have also worked with young people to create and develop a system of quality assurance and measurement and it is now routinely used to monitor all our face-to-face work.

This year we continued to implement our strategy to develop innovative and transformational services based on our quality-driven ethos of good youth work, to raise the self-awareness, self-esteem, skills and aspirations of young people. Our offer continues to grow and attract investment and funding. In line with our strategy we pursued the following priorities.

#### **Our plans and priorities during the last year**

This was the last year of the 3-year strategy we developed in 2021. We are pleased to report that almost all of our priority aims have been achieved in line with our plan. Those that have not been achieved have either been reviewed as no longer meeting our needs during the period, or have been carried over into our latest strategy, that will take us to 2027.

*Expansion of detached work in existing areas:* We have been successful in making significant developments of our detached work in Leeds, Barnsley and Wakefield. Our intention has been to concentrate on bringing the best and most impactful elements of all our work into these three key areas as a means of introducing all our main programmes into places where we have a strong presence. This element of our strategy has been fruitful and bodes well for the coming years.

*Development of StreetSafe into a scaleable and exportable programme:* This element of our strategy has been achieved and aspects of StreetSafe are now present in all our work and much of our new income for detached work is built on it.

## THE YOUTH ASSOCIATION

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2024

*Development of a mental health support programme:* Our mental health support programme, ‘Selph,’ is well established and we have a contract to deliver it in Wakefield for the next 4 years. We are in a position potentially to take this programme to other areas where we have ongoing work.

*Development of StreetSmart into a scalable and exportable programme:* We have been repeat funded to continue StreetSmart work in Leeds for the foreseeable future, and this will give us the ability to carry on experimenting with on-street training and informal accreditation in the ways we had hoped. Elements of StreetSmart are now embedded in all our project work and the bids we write.

*Re-focus on co-production and involvement of young people in TYA and projects:* We have a strong plan to create a Young Leaders’ Panel and we hope it will be a great opportunity for young people to develop as leaders and potential trustees, as well as being a new and important governance link between the main Board and our young people.

*Food distribution to become a community-based youth work programme:* After review, we have scaled back our contracts for holiday provision and food distribution. We have kept our Leeds contract for another year because it fits with our existing work and plans. We have declined to continue this contract in Bradford because it is too disruptive and costs too much in terms of staffing and other opportunities. Feeding people is still embedded in all our work.

*Creating and leading sector partnerships:* We now have a strong Youth Delivery Alliance with key voluntary sector partners and directors of Barnsley Council. We are key representatives on local VCSE strategy boards. We are at the centre of new initiatives to create similar alliances in Leeds and Wakefield.

*Assessing whether we should engage with youth work apprenticeships:* It is unlikely that we would play any other part than as an employer of apprentices should this become necessary in future. Our own training offer is growing, partly in response to the universities closing their traditional BA courses. Given the uncertainty of the roll-out of the apprenticeship model (most universities have walked away from it) we have chosen to concentrate on the very real and developing opportunity to grow and sustain our own training offer.

*Maintaining some work with Roma young people:* While working with Roma young people is still an important skill set for our staff, we no longer deliver programmes that are aimed primarily at Roma communities. We continue to encourage support through youth work to develop among Roma communities, we have moved our focus away from single-community work. Work with Roma groups and individual young people as part of our more general detached work in Leeds is still flourishing.

*Staff training and development:* We have had success in using our in-house training and portfolio programme to ‘bring people on’ and there is much that should remain a core platform of how we develop people going forward.

*Recruiting to the Board:* We have elected two new young trustees to serve for up to 4 years. The new arrangements for a young leader’s panel is a good platform to stabilise the election process for next year and subsequent years. We will need to recruit older trustees to the board as existing board members stand down in rotation.

*Preparing for leadership succession:* Dmitry and Andy have been working through a detailed plan of training and mentoring that extends to the 3<sup>rd</sup> Quarter of 2024. Our development model is based on a schedule of teach/show, then perform observed/supported, followed by perform independently on a range of 16 areas for development. Andy will step down formally in March 2025. We are confident that we have done all we can to ensure a smooth hand over with minimised risks to the team and our work.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES

## YEAR ENDED 31 MARCH 2024

*Creating middle management capacity:* Our new mentoring programme is inspiring some new responsibility-taking. In combination within our in-house management portfolio training programme, we are now in a much stronger position to ensure our supply of home-grown middle management.

Our plans and priorities for the coming year

In the spring of 2024, we developed our latest organisational strategy, designed to steer us through the next 3 years. In summary, we are continuing to move in the same direction of travel that we have been pursuing for several years now. The programmes of work that we chose to invest in are growing strongly and attracting income, our focus on quality continues and we are doubling down on our commitment to investing in our employees.

Our mission is over 100 years old at its core, yet it remains ‘current’. Our people tell us so, as do our partners in the youth work sector. Equally, the young people we support have strongly indicated that youth work is relevant; this type of work, delivered using these types of methods, provides vital support in ways that parents, teachers and other professions cannot.

Amid political and economic turbulence, we are preparing to face significant challenges to youth work. The cost-of-living crisis, a growing mental health epidemic and increasing youth crime and violence all continue to present social difficulties. Such difficulties will be made even more worrying in the context of declining youth work training opportunities and therefore diminishing workforce. We intend to meet this challenge head-on.

Maintaining a strong workforce is at the heart of our strategic plan, with significant focus being placed on our people. We have made new plans for recruitment, retention and staff development that aim to strengthen our internal workforce. Our programme priorities are also set out with a renewed structure, while our approach to quality improvement continues to evolve. Through strong investment in our people and the quality of our youth work programmes, we are committed to driving transformational change and leaving a lasting impact on the young people we support.

### **Our organisational development priorities**

The decline in the youth work workforce has been felt across the sector for a while now, with steadily growing funding in circulation, job advertisements increasing but very few qualified and experienced youth workers ready to take those jobs. Pleasingly, we have managed to buck the trend in many ways, having had a strong record of recruitment and retention for some years.

However, the recruitment to, and growth of, our team continues to be our most pressing strategic challenge. Developing a member of staff, both with respect to skills and to an understanding of organisational culture, takes a long time. There is normally a 2-year time lag between youth worker recruitment and readiness to take on a significant project role. We are now forecasting a period of increased difficulty and we have based this on several key factors:

1. BA Youth Work courses closing at a fast rate and soon will likely cease to exist in our region.
2. Many organisations are advertising posts concurrently and are ‘fighting’ over the same small pool of potential recruits.
3. We believe that the lack of public knowledge of the existence of youth work as a professional career is a significant contributor to the low entry numbers into our profession.
4. Pressures on living costs are pushing people away from employment that can’t meet the cost of living.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES

#### YEAR ENDED 31 MARCH 2024

##### **Recruitment**

In a competitive landscape, where youth work talent is the driving force behind success, our recruitment plan must set us apart as the ‘employer of choice.’ We recognise that, to attract the best and the brightest, our offer must outshine that of our competitors in every aspect. Factors like unbeatable pay and conditions (relative to our sector), unparalleled progression and development opportunities and a nurturing and supportive culture will help to attract top talent and retain people for the long term.

##### **Retention**

If there’s one thing we’ve learned over the development of our current strategy, it is that retaining our top talent is, arguably, the most important objective of the next three years. We understand that our employment offer must continuously exceed the offerings of our competitors to ensure the loyalty and commitment of our valued staff.

Our staff retention plan is built on the foundation of creating an environment where employees feel valued and supported, motivated to develop and oriented on strengthening their practice. By offering competitive remuneration, comprehensive employment conditions, ongoing professional development opportunities and a positive work culture, we aim to solidify our position as the employer of choice and retain our exceptional team for the long term.

##### **Leadership succession and management capacity**

In 2024, our CEO since 1999, Andy Clow, will be retiring from his role. Our current Operations Director, Dmitry Fedotov, has been selected as his successor and Andy and Dmitry will continue to follow a managed process of experience-based mentoring and development to ensure the handover of leadership is as seamless as possible. This approach to succession has been a conscious, positive and supportive process over the last 3 years. We are aware that changes in leadership after such a lengthy period of tenure can represent a risk to the operations and culture of an organisation: They can also represent an opportunity to re-energise all that is good about what we do and how we do it. Andy and Dmitry have worked closely to ensure that our strong culture and sense of direction will remain our foundations well into the future.

We have been experiencing an increasing vacuum in middle-management capacity for some time and, as youth work degree courses are closing, we are facing a new challenge to the growth of our front-line. While external recruitment of front-line youth workers is an available option, growing our own lead and senior youth workers is always our preference, thus maintaining our strong organisational culture.

To fulfil these needs over the coming years, we are encouraging our own youth workers to step forward and take on some of that challenge. In addition to our Portfolio of Excellence, aimed at front line youth workers, we are developing a second-level management training pathway for employees who have completed the portfolio. Our routes for progression have been outlined above and will give any member of front-line staff the opportunity to follow a progressive pathway, building their skills and achievements and taking advantage of promotion opportunities.

##### **Board recruitment**

Having a strong and experienced Board of Trustees is crucial for our success and sustainability. Our Trustees serve as a tool for guidance and accountability, providing strategic direction, oversight and governance. They can offer valuable insights, connections and resources, while ensuring that decisions are made with careful consideration of The Youth Association’s mission, values, and long-term goals. With a wealth of expertise and diverse perspectives, our Board will offer instrumental input, helping us to navigate our challenges, seize new opportunities and enhance our reputation. Such credibility will help the Association to enthuse funders and attract new talent.

With several Trustees coming to the end of their tenures in this strategic period, it is important to focus our attention on succession planning. In the context of our current ambitions, we plan to undertake some Board recruitment activity, aiming particularly at new Trustees with previous Board room experience.

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2024

#### Young Leaders panel

We have long been advocates of young people’s involvement in management and decision-making and we are proud that our constitution guarantees that young people with first-hand experience of our work are encouraged and enabled to become our trustees. The sharing of decisions and power between older and more experienced trustees and younger trustees that have come through the ranks is one of our key features and an important factor in keeping our work current and relevant.

The transition from young service user to trustee is not an easy one. It’s also a transition that only a few of the many hundreds of young people we support will ever get to experience. We know from the feedback of former young trustees that they would have benefited from more hands-on experience of a board setting before they became a trustee. We are also aware that there is only so much we can ask of our young trustees in terms of representing the experience and backgrounds of our many young service users. That is why we are developing an innovative way for young people to get involved in our management and governance in the form of a new Young Leaders Panel (YLP).

Our YLP will have a key role in training our next generation of young trustees, linking our trustee board to the wider spectrum of young people we support, overseeing some aspects of service delivery and how we allocate some resources, reviewing the quality of what we do and helping to develop new services and programmes. Alongside our staff, the YLP will be our eyes and ears on the ground. The YLP will also be a vital opportunity for the young people involved to develop their own skills and confidence.

#### Our programme development priorities

In short, we intend to spend the next three years continuing with our previously chosen programmes of work and prioritising depth and intensity in fewer geographic areas over breadth and spread of coverage across many areas. While we are expecting and planning for some growth, our focus between now and 2027 will once again be ‘deeper’ rather than ‘wider’. We will prepare a platform for a potential ‘wider’ push in subsequent years, should the strategic need take us there.

Our programme development can be viewed through the lens of ‘Themes’ and ‘Places.’ This is the way in which we will structure our approach to front-line leadership and middle management going forward. Senior Youth Workers, Youth Project Coordinators and Operations Managers will take ownership of one or more themes and/or one or more places, assuming overall responsibility for the development and growth of these areas.

#### Themes

Our chosen programme areas (or ‘themes’) are working in our favour and will likely continue to do so during forthcoming political and economic changes. While we have made incredible progress in developing these areas of work, and improving the staff skills in delivering them, we aspire towards much further development. We aim to take our six key themes and turn them into first-class programmes, recognised as premium services across our sector and by funding bodies. We intend to be regarded as experts in these themes, with well-thought-out, impactful programmes of work, underpinned by theory, delivered in the most effective ways by trained and experienced youth workers.

##### 1. Detached

Our street-based youth work provides support for young people at street level, helping groups of young people, who choose to spend their leisure time in outdoor spaces, make that time as useful and productive as possible. Our priority is to develop an outstanding street-based youth work curriculum that impacts on the most pressing needs felt and voiced by young people. We will deepen our detached work in existing patches and locations and to build a controlled expansion around those areas by joining neighbouring work and filling youth work delivery gaps around where we already operate

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES

**YEAR ENDED 31 MARCH 2024****2. Gender**

We have been delivering single-gender work since our formation in 1904 and now deliver initiatives around masculinity and safety of women and girls. Future Man allows young men to explore the concept of ‘masculinity in the 2020s’ and aims to tackle toxic masculinity and its negative impacts, while our young women’s empowerment work seeks to increase gender consciousness and ability to challenge societal norms. Our greatest priority here is to increase our competency and skills in these areas. We have a strong cohort of youth workers who take an interest in such gender-related issues, but we would like to build on our skills in delivering outcomes around gender consciousness and misogyny. We intend to develop more toolkits, undergo further training and recruit more youth workers who take an interest in gender.

**3. Mental health**

We use youth work as a tool to provide mental health support to young adults, in a way that is distinct from medical approaches or interventions used in formal education. The programme is well developed, with an accompanying Theory of Change that guides our practice. Our team will spend time polishing the delivery, while we aim to demonstrate causality.

**4. Voice**

We have a long and strong tradition in youth voice, youth involvement and co-production and it remains a priority for Trusts, Foundations and public sector funding bodies, who still place value on participant voice as a key element of any authentic person-centred project. It is our priority to increase our organisational competency in this area. While we have demonstrably delivered some effective youth voice work in recent years, we have a strong ambition to upskill. Our Voice work must get to a place where it truly increases young people’s influence through expression of their views and representation of their interests.

**5. StreetSafe**

StreetSafe aims to reduce the likelihood of young people engaging in crime and violence, using street-based engagement methods. It addresses ‘safety on the streets’ and ‘vulnerability to criminal exploitation’ as priority needs, while providing an outlet for self-expression, voice and recreational activity. The programme is well developed, with an accompanying Theory of Change that guides our practice. Our priority is to build a distinct StreetSafe team that can be tasked with growing and developing the work.

**6. Training**

We train and accredit youth workers to nationally recognized JNC levels of qualification; we are also among only a select few to currently do so. Youth work training is not only important to our mission and history, but it is a potentially strong area for growth of income and reputation. As a priority, we must be ready and prepared to grow our Level 3 Youth Work training offer and seek economies of scale. With a gap left by degree programme closures and the onset of Level 3 Youth Work Apprenticeships, we envisage other organisations increasingly competing in this field. We must get ahead of that curve quickly.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2024**

#### **Our quality improvement priorities**

At The Youth Association, our strategic vision is grounded in a deep commitment to quality and meaningful impact. We prioritise the delivery of high-quality youth work that not only meets, but exceeds, the expectations of our funders, our partners and, most importantly, the young people we support. Driven by our strong sense of responsibility to make a profound impact in young people's lives, we aspire to create lasting positive change in every project we undertake.

In recent years, our approach to quality has already become the primary source of our marketing strategy and the learning that underpins most of our innovations and developments. We therefore place much more priority on the quality and impact of our work than the quantity of projects or outcomes it may achieve. We have created a workplace where, relative to our sector, members of staff can benefit from top pay and conditions, numerous progression and development opportunities and a nurturing and supportive organisational culture. We expect this to be matched by youth work delivery that is high quality, outcome-driven and aimed at providing a transformational experience for young people. We also expect our youth workers to take full ownership of this and focus on their own individual role in providing a high-quality service.

To help them to achieve this, over the next three years we intend to develop some rigorous quality standards and set new benchmarks for youth work excellence, helping to position us as a first-class provider of youth work in our region. We are already experimenting with new methods of planning and thinking about our work and are beginning to test out potential quality frameworks to adopt that are easily understood and used by our staff team.

#### **Portfolio of Excellence**

Our Portfolio of Excellence is a personal development programme for front-line youth workers, which we have attached to enhanced salary scales and clear progression routes. This has been well received throughout the organisation and has helped to further motivate an already enthusiastic staff team. In the development of our strategy, we have identified areas where the Portfolio can be harnessed to help drive quality. We have now updated the Portfolio in order to meet this opportunity; it has been adapted with a renewed alignment to our Theories of Change and will include a framework that can score/measure or demonstrate quality in a given project.

We now have five Theories of Change that underpin five key programme areas. We will seek to build greater alignment between our Theories of Change, our Portfolio of Excellence and elements of our Level 3 Youth Work course, so as to make 'quality' a more understandable concept for our youth workers.

#### **Management development programme**

Our Management Development Programme (MDP) is a management progression pathway for front-line leaders, normally aimed at those who have reached the status of 'Senior Youth Worker' and have completed their Portfolio of Excellence. We have linked the MDP to enhanced salary scales and clear progression routes. The initiative has always been well received throughout the organisation and has helped to further motivate an already enthusiastic staff team.

#### **Financial Review**

We are pleased to report that we grew the level and range of our income and achieved a moderate surplus. We hoped to maintain and diversify our income base this year and we have done so. The Trustees are confident that our managed cost base and new and emerging funding streams will continue to provide financial stability and sustainability for the future. We will aim to return at least a break-even balance in 2024-25, while implementing the new strategy we developed this year. Overall, our income increased by 17.77% (£125,773) while our expenditure increased by 20.1% (£133,496).

**THE YOUTH ASSOCIATION**

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2024

#### Reserves Policy

The Association carries out a variety of long and short term projects. The Trustee Board have examined the requirements of free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Board considers that such free reserves should be equal to the sum necessary to suspend or terminate the Association's activities over a period of 4 months, which equates to £265,778 in general funds; this figure has been increased since last year to reflect the recent increases in staffing and operations. The Board has decided to designate a Reserves and Development Fund that will include both general reserves and other free general funds that will be used to develop the Association's work in line with our strategic mission. At the end of 2023-24, the value of the Reserves and Development Fund was £254,889 an increase of £8,232 from last year. The Board continues to oversee an ongoing and managed process of cost control in all projects and administrative support functions of the Association, which should provide a platform for stability in the medium-term and the growth of development funds in future years.

#### Trustees' Responsibilities for the Financial Statements

Company and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and financial activities of the Charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Statement as to Disclosure of Information to Auditors

So far as each of the Trustees at the date of this report is aware:

There is no relevant audit information of which the company's auditors are unaware; and  
The Trustees have taken all steps which they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### Independent Examiner

The Independent Examiner, Wheawill & Sudworth Ltd, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2025.

#### Approval

The report of the members of the Board of Trustees was approved on 18th December 2024 and signed on their behalf by:

.....

**C Allcock**

**Chair**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
THE YOUTH ASSOCIATION**

**FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 14 to 25.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act and section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**D M Butterworth  
Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA  
18 December 2024  
THE YOUTH ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted General Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	2	-	-	-	-	-
<b>Incoming resources from charitable activities</b>						
Charitable activities	3	682,742	-	150,672	833,414	707,641
<b>Total incoming resources</b>		<u>682,742</u>	<u>-</u>	<u>150,672</u>	<u>833,414</u>	<u>707,641</u>
<b>RESOURCES EXPENDED</b>						
<b>Charitable activities</b>						
Support services	4	241,173	3,533	-	244,706	184,619
Youth activities		394,874	-	155,591	550,465	477,136
Administration and fundraising		63	-	-	63	103
<b>Governance costs</b>	5	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>1,980</u>
<b>Total resources expended</b>		<u>638,210</u>	<u>3,533</u>	<u>155,591</u>	<u>797,334</u>	<u>663,838</u>
<b>Other operating income</b>						
Release of grant		-	-	4,919	4,919	4,919
Profit on disposal of tangible asset		-	-	-	-	5,280
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	6	<u>44,532</u>	<u>(3,533)</u>	<u>-</u>	<u>40,999</u>	<u>54,002</u>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>336,007</u>	<u>194,071</u>	<u>-</u>	<u>530,078</u>	<u>530,078</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>380,539</u></u>	<u><u>190,538</u></u>	<u><u>-</u></u>	<u><u>571,077</u></u>	<u><u>530,078</u></u>

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Notes	Unrestricted General Funds 2024 £	Unrestricted Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>FIXED ASSETS</b>						
Tangible assets	10	120,730	190,538	19,627	330,895	303,047
Investments	11	1	-	-	1	1
		<u>120,731</u>	<u>190,538</u>	<u>19,627</u>	<u>330,896</u>	<u>303,048</u>
<b>CURRENT ASSETS</b>						
Debtors	12	69,159	-	-	69,159	135,897
Cash at bank and in hand		235,185	-	-	235,185	183,748
		<u>304,344</u>	<u>-</u>	<u>-</u>	<u>304,344</u>	<u>319,645</u>
<b>CREDITORS</b>						
Amounts falling due within one year	13	(44,536)	-	(4,919)	(49,455)	(72,988)
<b>NET CURRENT ASSETS</b>		<u>259,808</u>	<u>-</u>	<u>(4,919)</u>	<u>254,889</u>	<u>246,657</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>380,539</u>	<u>190,538</u>	<u>14,708</u>	<u>585,785</u>	<u>549,705</u>
<b>CREDITORS</b>						
Amounts falling due after one year	14	-	-	(14,708)	(14,708)	(19,627)
<b>NET ASSETS</b>		<u><u>380,539</u></u>	<u><u>190,538</u></u>	<u><u>-</u></u>	<u><u>571,077</u></u>	<u><u>530,078</u></u>
<b>FUNDS</b>						
Unrestricted funds	15				571,077	530,078
Restricted funds					-	-
<b>TOTAL FUNDS</b>					<u><u>571,077</u></u>	<u><u>530,078</u></u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These accounts amend the original accounts and are now the statutory accounts.

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET (continued)**  
**AS AT 31 MARCH 2024**

The financial statements were approved by the Board of Trustees on 18 December 2024 and were signed on its behalf by:

.....  
**C Allcock**  
**Chair**

**Company registration number: 02154503**

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****1 Accounting policies****General information and basis of preparation**

The charitable company constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the period ended 31 March 2016. No transitional adjustments were required resulting from this and there were no consequential changes in accounting policies.

**Consolidation**

In the opinion of the Trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Incoming resources**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- \* the donor specifies that the grant or donation must only be used in future accounting periods; or
- \* the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods are provided).

Government grants of a revenue nature are recognised in the period to which they relate.

The subsidiary's trading profits are recognised as income on receipt of the related gift aid donation.

Investment income is recognised on a receivable basis.

**Volunteers and donated services and facilities**

The value of services provided by volunteers has not been included in these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

## THE YOUTH ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies (continued)

##### Resources expended

Expenditure is recognised on an accrual basis as a liability and is incurred inclusive of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent, estimated usage or proportionate to income generated.

##### Intangible fixed assets

Website costs are amortised in equal instalments over 3 years being their estimated useful economic life.

##### Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at a rate calculated to write off the cost of each asset over its estimated useful life as follows:

Freehold land	- 1% straight line
Leasehold property	- 10% straight line
Fixtures and equipment	- 20% reducing balance
Electrical and computer equipment	- 20% straight line
Motor vehicles	- 14% straight line

##### Stock

Stocks are stated at direct cost or net realisable value if lower.

##### Pension commitments

The company has a defined contribution pension scheme and the costs of contributions made by the company is charged in the accounts as incurred.

##### Leasing commitments

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

##### Funds structure

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****1 Accounting policies (continued)****Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

<b>2 VOLUNTARY INCOME</b>	2024 £	2023 £
Donations	-	-
	<u>          </u>	<u>          </u>
<b>3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	2024 £	2023 £
<b>Activity</b>		
Training	121,780	37,120
Helping young people to participate	87,100	96,999
Youth work	624,534	573,522
	<u>          </u>	<u>          </u>
	833,414	707,641
	<u>          </u>	<u>          </u>
<b>4 CHARITABLE ACTIVITIES COSTS</b>	2024 £	2023 £
Support services	244,706	184,619
Youth activities	550,465	477,136
Administration and fundraising	63	103
	<u>          </u>	<u>          </u>
	795,234	661,858
	<u>          </u>	<u>          </u>

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2024**

<b>5 GOVERNANCE COSTS</b>	2024 £	2023 £
Examiner remuneration	2,100	1,980
	<u>          </u>	<u>          </u>
<b>6 NET INCOMING/(OUTGOING) RESOURCES</b>		
Net resources are stated after charging/(crediting):	2024 £	2023 £
Examiner remuneration	2,100	1,980
Depreciation – owned assets	22,785	9,466
	<u>          </u>	<u>          </u>
<b>7 TRUSTEES’ REMUNERATION AND BENEFITS</b>		
<b>Trustees’ Expenses</b>		
Trustees’ travel expenses for the year ended 31 March 2024 were £Nil (2023: £Nil).		
<b>8 STAFF COSTS</b>	2024 £	2023 £
The aggregate labour costs were:		
Salaries and wages	536,983	431,691
Sub-contractor costs	19,125	11,250
Social security costs	44,280	35,576
Pension contributions	44,035	38,636
	<u>          </u>	<u>          </u>
	<u>644,423</u>	<u>517,153</u>
	<u>          </u>	<u>          </u>
The average number of employees during the year was as follows:		
	Number	Number
Number of staff	22	20
Employees earning more than £60,000 per annum:	1	1
Between £60,000 and £70,000	1	1
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>9 PENSION COSTS</b>		

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £44,035 (2023: £38,636).

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2024 (continued)

<b>10 TANGIBLE FIXED ASSETS</b>	Freehold Property £	Leasehold Property £	Fixtures and fittings £
<b>REVALUATION/COST</b>			
At 1 April 2023	353,261	31,129	30,903
Additions	-	-	44,481
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	353,261	31,129	75,384
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2023	89,025	31,129	27,805
Charge for the year	3,533	-	9,516
On disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	92,558	31,129	37,321
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	260,703	-	38,063
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	264,236	-	3,098
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Motor Vehicles £	Computer Equipment £	Totals £
<b>COST</b>			
At 1 April 2023	34,434	56,056	505,783
Additions	-	6,152	50,633
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	34,434	62,208	556,416
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2023	9,838	44,939	202,736
Charge for the year	4,919	4,817	22,785
On disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	14,757	49,756	225,521
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	19,677	12,452	330,895
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	24,596	11,117	303,047
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Freehold property was valued on 9 November 2011 by Holroyd Miller Chartered Surveyors at £300,000 on an open market basis with vacant possession and the carrying value in the accounts was revalued accordingly.

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2024 (continued)

The trustees consider the current net book value of £260,703 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2024 the net book value of freehold property under the historical cost accounting rules would be £203,579 (2023: £206,092).

#### 11 FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	1
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2024	1
	<hr/> <hr/>
At 31 March 2023	1
	<hr/> <hr/>

The company owns 100% of the issued share capital of Youth Trade Limited. The aggregate of Youth Trade Limited's capital and reserves at 31 March 2024 was £1 (2023: £1). Youth Trade Limited was dormant throughout the year.

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Grants and funding receivable	59,370	130,607
Prepayments and accrued income	9,789	5,290
	<hr/>	<hr/>
	69,159	135,897
	<hr/> <hr/>	<hr/> <hr/>
13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	-	19,987
Amounts owed to group undertakings	1	1
PAYE/NI	24,374	8,683
Accruals and deferred income	14,946	2,936
Grants and funding in advance	5,215	36,462
Capital grant	4,919	4,919
	<hr/>	<hr/>
	49,455	72,988
	<hr/> <hr/>	<hr/> <hr/>

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2024 (continued)

<b>14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	2024 £	2023 £
Capital grant	14,708	19,627

**15 MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	336,007	44,532	380,539
Designated fund	194,071	(3,533)	190,538
<b>TOTAL FUNDS</b>	<u>530,078</u>	<u>40,999</u>	<u>571,077</u>

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

	Incoming Resources £	Resources Expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	682,742	(638,210)	44,532
Designated fund	-	(3,533)	(3,533)
<b>Restricted fund</b>	150,672	(150,672)	-
<b>TOTAL FUNDS</b>	<u>833,414</u>	<u>(792,415)</u>	<u>40,999</u>

Included within general funds are the following:

	Balance 1.4.23 £	Movement in funds £	Transfers £	Balance 31.3.24 £
General funds	275,599	44,532	737	320,868
Revaluation reserve	60,408	-	(737)	59,671
	<u>336,007</u>	<u>44,532</u>	<u>-</u>	<u>380,539</u>

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024 (continued)**

	Balance 1.4.23 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.24
New Building Fund	194,071	-	(3,533)	-	190,538
	<u>194,071</u>	<u>-</u>	<u>(3,533)</u>	<u>-</u>	<u>190,538</u>
	<u><u>194,071</u></u>	<u><u>-</u></u>	<u><u>(3,533)</u></u>	<u><u>-</u></u>	<u><u>190,538</u></u>

The new building fund was designated to the maintenance of the head office of the Association.

**17 CONTROLLING PARTY**

The charity is controlled by the Trustees. No one Trustee has ultimate control.

**THE YOUTH ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2024**

<b>INCOMING RESOURCES</b>	2024	2023
	£	£
<b>Voluntary Income</b>		
Donations	-	-
	<u>-</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Helping young people to participate	87,100	96,999
Youth work	624,534	573,522
Training	121,780	37,120
	<u>833,414</u>	<u>707,641</u>
	<u>833,414</u>	<u>707,641</u>
<b>Total incoming resources</b>	<u>833,414</u>	<u>707,641</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Client support	550,465	477,136
Accommodation	33,382	18,764
Office services	13,464	13,848
Central management	196,860	152,007
Bad debts	1,000	-
Bank charges	63	103
	<u>795,234</u>	<u>661,858</u>
<b>Governance costs</b>		
Examiner remuneration	2,100	1,980
	<u>797,334</u>	<u>663,838</u>
<b>Total resources expended</b>	<u>797,334</u>	<u>663,838</u>
<b>Other operating income</b>		
Release of grant	4,919	4,919
Profit on disposal of tangible asset	-	5,280
	<u>4,919</u>	<u>10,199</u>
<b>Net income</b>	<u>40,999</u>	<u>54,002</u>

**THE YOUTH ASSOCIATION**

England & Wales - Charity number 519883

---

# Accounts

---



**THE YOUTH ASSOCIATION  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

**Company registration number: 02154503  
Charity number: 519883**

# THE YOUTH ASSOCIATION

## CONTENTS

	<b>Pages</b>
Company information	1
Report of the Trustees	2-13
Independent examiners' report to the trustees	14
Statement of financial activities	15
Balance sheet	16-17
Notes to the financial statements	18-25
Detailed Statement of Financial Activities	26

**THE YOUTH ASSOCIATION****Company information**

**Registered Company number**  
02154503 (England and Wales)

**Registered Charity number**  
519883

**Registered office**  
12 South Parade  
Wakefield  
West Yorkshire  
WF1 1LR

**Trustees**  
M A Jones (resigned 31<sup>st</sup> March 2023)  
H M F Jones (resigned 1<sup>st</sup> October 2022)  
D Tolfrey (resigned 31<sup>st</sup> March 2023)  
S J Hagan \*  
A Alker (resigned 31<sup>st</sup> March 2023)  
K Sheard  
C Allcock \*  
C A Hudson \*  
K Starkey \*  
J P Fleming \* (appointed 30<sup>th</sup> September 2022)  
C Mountain \* (appointed 30<sup>th</sup> September 2022)

\* Also directors of the company.

**Accountants and Independent Examiner**  
Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA

**Bankers**  
HSBC Bank PLC  
33 Park Row  
Leeds  
West Yorkshire  
LS1 1LD

**Solicitors**  
Henry Hyams & Co  
Oxford House  
Oxford Row  
Leeds  
LS1 3BE

**Chief Executive Officer**  
A Clow

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2023**

The Trustees present their annual report and audited financial statements for the year ended 31 March 2023.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice “Accounting and Reporting by Charities” revised in 2005.

#### **Structure, Governance and Management**

The Company is limited by guarantee and is governed by its Memorandum and Articles of Association. It is a Registered Charity, number 519883.

The Directors of the Company are listed on page 1 and are also members of the Board of Trustees. The Trustees are usually elected by the members of the Company, although some may be co-opted to meet particular requirements. There are two classes of Trustees; the first is made up of Trustees under 25 years of age who have been beneficiaries of The Association in the past (who may serve for a maximum of 4 years) and Trustees over the age of 25 years (who may serve for a maximum of 3 years and seek an optional further 3 years extension to their trusteeship to a maximum of 6 years in total).

The Trustees usually meet three monthly and no fewer than three times a year. They consider and agree a business plan and budget. Performance against them is considered at Trustees meetings, whereas operational performance is reviewed monthly. Detailed scrutiny of particular aspects of the Association’s performance is wholly devolved to Board sub-committees, viz finance and human resources. These systems of internal control are designed to ensure that the Board of Trustees (i) is completely engaged at a strategic level, (ii) is aware of the risks that the Company may face and (iii) is provided with reasonable, but not absolute, assurances against material misstatement or loss.

#### **Risk Review**

The Trustee Board has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are annually reviewed to ensure that they still meet the needs of the Charity. Additionally, the Trustee Board have developed a risk analysis tool for the assessment of future ventures and review all risks (in terms of probability and potential impact) on an ongoing basis. This tool is used in conjunction with the Association’s risk register to maintain a ‘live’ record of actions taken to control the organisation’s significant risks.

The Board has created a Sub Group of its members, to which it delegates the day-to-day control of financial activity and operational risks. The Sub Group meets monthly, keeps minutes and reports to the Board. At each meeting the Sub Group receives full management accounts, including cash flow forecasts, income and expenditure accounts, forecast profit and loss accounts and a balance sheet. The Sub Group authorises and reviews all of the Association’s protocols and procedures, which control every aspect of the processes surrounding income and contracting, expenditure and purchasing, payroll, bank and tax reconciliation and financial reporting. All cheques and mandated expenditure require the signature of two out of four authorised signatories, at least one of which must be a member of the Board of Trustees.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES (continued)

#### YEAR ENDED 31 MARCH 2023

#### Objectives and Activities

The principal activities of The Youth Association during the year continued to be to promote schemes for young people that encourage their potential and develop their physical, mental, economic and emotional well being. Our activities are open to all but focused on the needs and aspirations of young people living in some of poorest communities in Yorkshire. The trustees consider that through this work the charity is creating substantial public benefit through the practical support, educational activities and active citizenship it encourages amongst young people, engaging their families and the wider communities in which they live.

Ever since our founding in 1904, it has been the Association's mission **to grow Yorkshire's future.**

*We do this by helping young people in Yorkshire to;*

- Build their self-confidence and feel proud of themselves.
- Identify their goals and aspirations and make progress in achieving them.
- Start a business, get a job or get on a course.
- Meet new people, make new friends and have new experiences.

*Our aims are always to;*

- Deliver high quality services that young people say matter to them.
- Be experimental and innovative in the way we do things.
- Form partnerships and alliances with other organizations that share our mission and outlook.
- Stick to our long-standing principles and values about how our work should be done.
- Listen to young people and trust them, be there when they need us and never judge them.

We have published a detailed statement of our principles and our definition of good youth work, and this is also available to download from our website ([www.youth-association.org](http://www.youth-association.org)).

#### Achievements and Performance

For the eighth year running, we have managed to develop our staff and take on new workers while managing to balance our income and expenditure and maintain a healthy balance sheet. The Association has continued to deliver outputs and outcomes that remain qualitatively of the highest standards and are still delivered primarily with some of the most disadvantaged young people in Yorkshire. We remain resolute in our strategy to seek only funding and resources that are aligned with our values and mission; we continue to pursue a future built on our core values and we are pleased to report that the focus on our unique approach and high-quality products which meet the needs and aspirations of young people continues to bear fruit. Our continuing long-term stable outlook bear out our optimism and belief in the power of good youth work.

The Trustees are proud of the work of our talented and committed staff team who have shown dedication, flexibility and skill in delivering such a variety of work with young people in many different communities. The Board are grateful for the support provided by students and volunteers, as well as the hundreds of young people who give their time to support their peers. Together they make our values and mission a reality for young people's lives.

Throughout the year, we have continued successfully to operate a range of innovative projects in West and South Yorkshire, that play an important part in the lives of many hundreds of often vulnerable children and young people. Last year, we reported our planned intention to achieve a number of specific milestones and targets. Below, we have listed our evaluative report of those planned outcomes:

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES (continued)

#### YEAR ENDED 31 MARCH 2023

- All of our contracted outcomes have been achieved. Specifically, for all individual funds over £25,000, our achievements have been;

#### **StreetSmart Barnsley (Barnsley Council, South Yorkshire VRU and others)**

Building on 15 years of concerted detached work that has covered almost every part of the Barnsley borough, we have been funded by Barnsley Council, South Yorkshire Violence Reduction Unit, StreetGames, Yorkshire Sport Foundation and Sport England to work in the central area of the town. Our detached work has engaged 940 individual young people, organized a series of community events and has supported a wider effort to reduce youth violence in Barnsley. Our work has also developed an extra element, focused on young women's empowerment through sports, as part of which a project focused on self-defence for young women. Multi-sports doorstep clubs have been running in 4 Ward areas, where young people have been engaging in regular activity blending sports and youth work.

Towards the back end of the year, we began a conversation with Barnsley Council about bring our StreetSmart initiative to the Northeast of the borough. Our application to Barnsley Council's Northeast Area Team's fund was successful and we received a 3-year grant to fund the work. We have since backed this up with a successful application to the Lottery for enhancement funds

#### **StreetSafe and StreetVoice Leeds**

During the last 9 years we have steadily been growing our detached work in East and South Leeds. With financial support from the National Lottery, Clarion Housing, Leeds Community Foundation, Leeds City Council and West Yorkshire Violence Reduction Unit, we have been able to deliver an average of 8 detached sessions per week across Halton Moor, Burmantofts, Richmond Hill, East End Park, Harehills and Killingbeck. Our detached youth work in Leeds was attended 3,481 times by 1,239 individual young people.

Our StreetSafe work, largely focussing on violence reduction, has made particularly strong progress, with large numbers of young people learning more about CCE, violence and drugs. Youth workers delivered 91 intensive and focussed StreetSafe workshops in outdoor spaces. Our team has also been working intensively with a small group of ethnically diverse young people, including those of Roma/Gypsy heritage. The team has been providing them with developmental opportunities beyond those offered in the street sessions.

#### **Violence reduction through sports & arts**

In 2022, West Yorkshire Violence Reduction Unit granted us £43,000 to deliver a pilot project – it sought to experiment using sports and arts as a vehicle through which to reduce youth violence. The programme involved working with young people referred from secondary schools in Leeds and Bradford. We undertook this as a partnership programme, working alongside three partner organisations and the team supported 88 young people throughout the programme.

## **REPORT OF THE TRUSTEES (continued)**

### **YEAR ENDED 31 MARCH 2023**

#### **Youth Work Training (National youth work bursary, Barnsley Council and VCSOs)**

We continue to train youth work students in the community at scale. Training others and equipping them to deliver effective youth engagement and activity is an important route through which TYA can secure our mission and embed strong youth work values in the workforce of the future. Learners from around Yorkshire have taken part in the Level 2 and Level 3 Youth Work Practice training packages. While this was previously distance learning/blended training, most of the training this year has been delivered in person. In all, we trained 50 youth work students and provided placements for 4 youth work students on university courses.

#### **Mental Health work**

We have continued to build and grow our ‘mental health through youth work’ programme, through Future SELPH – our 16-25 project aimed at empowering young adults in Wakefield to overcome life challenges. We have been formally commissioned by Conexus to undertake the service ‘on an ongoing basis and have sought supplementary funding from UK Youth to support the development of our mental health package.

The long-term aim of this work is to establish a growth in resilience among young adults in Wakefield, underpinned by improved mental health, broadened ambitions and an increased capacity to overcome life challenges. We intend for this to contribute to a reduction in young adults requiring ongoing support from mental health services and a reduced reliance on support sought through crisis pathways. In 2022-23 we supported 107 young adults, who attended a total of 629 times. Of these, 55 completed a full 12-week group programme and 30 benefitted from one-to-one or short-term group support.

#### **Tudor Trust**

Since 2020, the Tudor Trust supported our long-term ambitions by helping us to sustain our Roma-focused work in parts of South/West Yorkshire; we managed to grow our work in Barnsley and Leeds and sustain two at-risk projects in Doncaster and Bradford.

The Tudor Trust has now increased its impact on us by providing another three years’ worth of funds to help us experiment with, grow and sustain our young women’s empowerment work. The fund has allowed us to build the right networks, collate effective toolkits and provide support and training to the wider team. We now deliver three strands of young women’s empowerment work under the following themes

- Young women’s empowerment through sport
- Young women’s empowerment through drama and creative arts
- Young women’s empowerment in Roma communities.

#### **Community development in rural Wakefield**

Our work in the small community of Hall Green, Wakefield, has developed and grown in 2022/23. We secured funding through the National Lottery’s Queen’s Jubilee Fund to develop the work over two years (2022-24). The programme focus is community development through social action, where we empower young people to effect social change in their neighbourhood. We enable young people to take ownership of their local community and the under-used community centre.

We have expanded beyond the weekly session in the community centre into a second street-based session in neighbouring communities Painthorpe and Kettlethorpe. The two sessions per week gives us a regular focused group to work with and a wider opportunity to engage others.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES (continued)

#### YEAR ENDED 31 MARCH 2023

##### **Bradford detached**

Through various funding programmes, Leeds Community Foundation enabled us to continue delivering our StreetVoice programme. StreetVoice' seeks to develop multiple street forums for young people to voice issues of local concern, influence local decision making and deliver small-scale social action initiatives. The programme creates voice and influence opportunities for some of the most marginalised and disengaged young people, essentially reaching those who would not traditionally join their school council or Youth Parliament.

In Bradford, our teams have been supporting young people to run events over the year, including the Great Horton Community Awards event in summer 2022. Young people have also been painting murals at their local village hall. The funding has provided over 75 youth work sessions across two neighbourhoods and one school that have been attended over 1,062 times by 339 young people.

The Trustees are proud of the depth and focus of our work, combined with the high quality standards achieved. Overall, the Association worked with 6,234 named young people across our range of programmes and activities. The feedback that we have received from young people and partners bears testimony to the high regard in which the quality and integrity of our work is held. Our website continues to be an excellent showcase of our impact on the lives of young people and their communities and receives widespread praise from funders and partners as an example of how impact can be reported effectively; we intend to re-design our website in the coming year to enhance the impact of the stories young people showcase on it. We continued to provide accredited training for youth workers to an ever-increasing number of learners and we are now one of the leading providers of accredited youth work training in the north of England.

This year we continued to implement our strategy to develop innovative and transformational services based on our quality-driven ethos of good youth work, to raise the self-awareness, self-esteem, skills and aspirations of young people. Our offer continues to grow and attract investment and funding. In line with our strategy we pursued the following priorities.

##### **Our plans and priorities**

In the spring of 2021, we developed our latest organisational strategy, designed to steer us through to the summer of 2024. In summary we are continuing to move in the direction of travel that we started almost ten years ago, because it's still working for us and the young people we serve. More than that, we are really seeing the investment we have already made in our planning starting to pay off in terms of the quality of our work and the growth in our resources.

Our mission is still relevant, because our young people and funding partners tell us so. Despite being over 100 years old at its core, our mission is probably more relevant and 'current' than it's ever been. The pandemic was a strange time that threatens to cast a long shadow into the future of many young people; in the context of that uncertainty, we know that there will be new opportunities for good youth work to establish itself as a long-term part of the solution to the issues Covid-19 has raised. We aim to position ourselves to be leaders in finding and establishing those youth work solutions.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES (continued)

#### YEAR ENDED 31 MARCH 2023

We intend to make the remaining year of our current strategy one of real investment in the skills of our team and in our organisational learning as to ‘what works, what matters and what’s sustainable?’ Building on the new planning and personal development models we have already created, we believe that a renewed focus on theories of change, practice-lead innovation and proving impact in changing the things that young people tell us matter the most, will be the best platform for creating scalable youth work programmes for the future.

Reputation based on the quality of what we do remains our best marketing tool. We remain committed to sharing our learning, our practice and its impact as the best way to reinforce our credibility as leaders in our field, as well as the power of good youth work.

#### **Our programme development priorities; report on this year and aims going forward**

##### *Expansion of our detached work*

Detached youth work is our primary method and our ability to deliver at street-based level on issues that are not normally tackled successfully is our key USP.

We are convinced that making good on our commitment to develop outstanding programmes and youth work curricula that impact on the most pressing needs felt and voiced by young people we are already working with, will prove to be the best platform for expansion to other locations in the longer-term. Our priority remains to deepen our detached work in existing patches and locations and to build a controlled expansion around those areas by joining neighbouring work and filling youth work delivery gaps around where we already operate.

In the last year new funding has continued to strengthen our presence in most areas, with the exception of Doncaster. The local funding environment for Doncaster has made it difficult to attract funds that make a strategic expansion possible. Consequently, we have prioritized other areas of expansion and consolidation.

In large part, we consider this strategic objective to be delivered within the context of our existing strategy and we will re-assess our next phase of detached work expansion in our next 3-year plan.

##### *StreetSafe*

Using detached work to address knife crime and street violence has been a major area of learning and development for us in the last two years. While we have learned a lot during our early innovations of StreetSafe, there is still much more to do. Funding has poured into our work on this issue and we are keen to repay our existing funders with meaningful and lasting impact. A thoughtful and careful establishment of StreetSafe now as a programme and brand will reap rewards in future years.

Again, we consider this objective to be delivered. It is now a valued part of provision in Leeds, Bradford and Barnsley and key elements of learning from StreetSafe are now a routine part of our curriculum in all the areas we work. We have successfully refined our theory of change and logic models for StreetSafe and they are acknowledged by colleagues as being cutting-edge developments in this sphere of work.

Next year we will continue to develop exportable workshops and youth work curricula based on our learning that we can use wherever young people are dealing with the threats and risks of being on the street in their leisure time.

## **REPORT OF THE TRUSTEES (continued)**

### **YEAR ENDED 31 MARCH 2023**

#### *Good mental health through good youth work*

In partnership with the NHS, the Future Selph programme has given us a real opportunity to test our theories and create a programme of activities and support that could be a game-changer in terms of the role youth work can play in primary mental health care. We have invested in expert training to make sure all our staff are mental health first aiders and we have worked closely with partners to build a working coalition of likeminded specialists to support and strengthen our offer.

Our mental health support programme, Selph, is now established and funded to work with young people in east Wakefield. We have guarantees that this funding will continue subject to the successful delivery of our model and we will look to expand our Selph offer next year. Next year we will consolidate our Selph offer in Wakefield and consider how we might take a support programme based on Selph to other areas.

#### *StreetSmart*

StreetSmart is our programme of linked and structured activities that enable young people to gain rigorous but informal accreditation of their ‘learning through doing’ with us. Although informal accreditation is not a current priority for funders, it does add structure to much of our work and help us to train and develop our own staff in new types of group work. It also enhances all of the funding bids we make where StreetSmart is an element.

Last year, we were funded to continue StreetSmart work in Leeds for another 3 years and this gave us the capacity to carry on experimenting with on-street training and informal accreditation in the ways we had hoped. Elements of StreetSmart are now embedded in all of our project work and the bids we write. There is still more to do to crystallize StreetSmart into a fully functioning scheme of informally and formally accredited work and this will continue to be a priority in 2023-24.

#### *Co-production and involvement*

We have a long and strong tradition in this field of work and it is increasingly becoming a mainstream priority for large scale grant funders who see ‘people in the lead’ and participant voice as key elements of any authentic person-centred project. We continue to aspire to establish co-production practices at the core of all our work, as well as seeking funding to act as co-production and involvement champions and enablers where possible. Co-production is a key factor in enabling us to create meaningful challenge and personal growth for young people. It is also written into our own constitution as an organisation.

Our ambassador group has continued to develop and they are in a position to respond positively to any proposals the Board puts forward in terms of our development discussions.

Last year, we developed a StreetVoice theory of change and logic model and next year we will look to establish ongoing programmes of involvement that will enable young people to develop their skills as young activists and change agents in their communities. We will encourage our ambassador group to formalise their involvement in the running of the Association into an advisory board of young people, from which young trustees will be elected.

**REPORT OF THE TRUSTEES (continued)****YEAR ENDED 31 MARCH 2023***Food distribution*

Making sure people are fed has been a priority for us for some years; we discovered that hungry young people couldn't concentrate on their work with us and their food poverty was an immediate barrier to their involvement. Over time, we have received more and more resources to help with this aspect of our work and the need for it doesn't show any signs of abating. Food distribution per se is not a part of our mission, but as a method of youth work-based social action, (where young volunteers are in the lead of organising and distributing food), it is a real opportunity. It also helps to establish us as a trusted partner in the communities where we operate.

Food distribution, in many ways, has been disruptive to our summer work programmes and we are only committed to continuing this aspect of our work because it remains vital to some of the young people we work with. We have limited the contracting of food distribution to just Leeds in 2023-24, where the fit with our operations is the most supportive and least disruptive.

Going forward, food distribution will either be a social action project involving young people as volunteers and decision-makers or a strong fit to existing operational priorities. Our commitment to making sure young people are fed enough to participate meaningfully in our sessions will remain part of our process to deliver good youth work, regardless of specific food distribution funding.

*Partnership development and bid leadership.*

Recent years have seen us do well at attracting multi-year grant funding to roll out our work. We will carry on constructing bids for just TYA and we will train more of our team to be able to play a constructive part in such bid writing. Our analysis has shown that strategically more impactful resources could be made available to our work through joining and (where advantageous and advisable) leading larger-scale partnership bids for funds. We would only consider leading a partnership bid where the main or fundamental competence is the type of youth work we deliver.

Partnership discussions in Barnsley continue to move forward. Next year we will aim to continue our lead of the development of a new youth work partnership in the voluntary sector in Barnsley and to facilitate coordinated bidding for funds.

*Youth work apprenticeships*

The government is set to focus much of its skills agenda in terms of youth work on its chosen apprenticeship model. We know that engaging with the apprenticeship funding regimes as a training provider brings a level of complexity that is both hard to master and has the potential to cost much more in lost opportunity than it would bring to TYA. We will continue to deliver our existing training courses, funded by the bursary and by individuals and employers, and only where that training is substantively online and assessed at distance.

We are part of discussions with Leeds Beckett on the new apprenticeship degree, but it is unlikely that we would play any other part than placement host. We have no immediate intention to develop any involvement in apprenticeships, preferring to see the outcome of changes to the local skills agenda expected in the coming year.

## **REPORT OF THE TRUSTEES (continued)**

### **YEAR ENDED 31 MARCH 2023**

#### *Roma focused work*

We are rightly proud of our achievements in recent years of gaining the trust of the Roma community and developing youth work with young Roma people. We will continue to support the Roma community whenever they live in communities and neighbourhoods that are the focus of our work; we may even prioritise areas that include significant numbers of Roma residents, precisely because of our prior learning of how best to serve their needs. We do not want to be seen as profiting from our relationship with Roma communities, so we will no longer be looking to create programmes that only seek to support Roma people as the primary reason for our involvement.

This year we have maintained our foothold in Hexthorpe and contact work with Roma young people in Bradford, but we will only continue this long-term where it fits with other youth work programmes we are pursuing locally and we will look to consolidate our existing work in Doncaster and Bradford with Roma young people next year.

### **Our organisational development priorities; report on this year and aims going forward**

#### *Staff training and development*

Much of our strategic intent will be aimed at investing in our people. Greater productivity from all staff based on a clearer understanding of our planning methodology, our theories of change and logic models, a deeper grasp of youth work theory, well-constructed and tested youth work curricula and the confidence to self-direct and lead programmes and projects, will all be key to our success in growing our impact with young people. These things take time, effort and resources and can't be delivered piecemeal. Our Portfolio of Excellence personal development programme aimed at front-line youth work staff and based on our own youth work DNA planning model is now well-established. Our first two PoE graduates completed last year and we will continue to encourage engagement in the scheme and next year will see more colleagues complete and progress.

Last year we supported colleagues to take a lead in the oversight and development of curriculum areas and specialities. We will continue to embed these new leadership roles next year and encourage all staff to develop specialisms.

#### *Board recruitment*

Last year, we supported the smooth handover of Chair from Maggie Jones to the then Vice-chair, Clare Allcock and we brought in two new trustees to help bridge the gaps created by the routine stepping-down of some of our most experienced trustees. Our aim will be to recruit a further two trustees this year and four young trustees; staggered recruitment will help cushion the impact of term-end standing down in the future.

#### *Ambassador trustees*

Our constitution requires two eligible young people from our ambassador group to be elected as young trustees to the Board each year. The pandemic made this a challenge, so we will schedule plenty of training and support activities each month, on a rolling programme, to maintain a strong presence of young service users on our trustee Board.

Our Leeds, Barnsley, Bradford and Wakefield programmes have committed young people who are already playing a strong participative role in directing their own work. We are experimenting with different engagement models for a 'core' ambassador group and we remain confident in being able to hold trustee elections this year and to create a 'shadow board' of young ambassadors to advise the trustees and provide a training ground for our next generation of young trustees.

### **THE YOUTH ASSOCIATION**

## **REPORT OF THE TRUSTEES (continued)**

### **YEAR ENDED 31 MARCH 2023**

#### *Succession of leadership planning*

In 2024-25, our CEO since 1999, Andy Clow, will be retiring from his role. As part of our succession strategy the current Operations Director, Dmitry Fedotov, has been selected as his successor and Andy and Dmitry will continue to follow a managed process of experience-based mentoring and development to ensure the handover of leadership is as seamless as possible.

Dmitry and Andy have agreed a detailed plan of training and mentoring that extends to the 3<sup>rd</sup> Quarter of 2024. Our development model is based on a schedule of teach/show, then perform observed/supported, followed by perform independently on a range of 16 areas for development. We are on target in our work in this area. We will continue to implement a planned programme of mentoring and training in line with our 3-year handover profile.

#### *Middle management capacity*

As Dmitry moves up, there will be a vacuum in terms of support for the role he currently provides. Stepping up while maintaining much of his existing role is not tenable and we will be looking to encourage our own talent to step forward and take on some of that challenge. Like our Portfolio of Excellence, we will be creating a first and second level management training pathway for staff that have achieved the portfolio. While external recruitment of a new Operations Director is always an option, growing our own is always our first-choice preference to maintain our strong organisational culture.

The encouraging take-up of our Portfolio of Excellence programme last year means that three staff members have moved on to management training, which was our target. We also introduced a mentoring scheme for all staff members, delivered by our senior management and the Chair. Next year we will identify the specific skill gaps and middle management roles we need to fill in the medium-term and assess the capacities, potential and ambitions of our youth work staff to meet them, along with the specific development and support they need to get there.

#### **Financial Review**

We are pleased to report that we grew the level and range of our income and achieved a moderate surplus. We hoped to maintain and diversify our income base this year and we have done so. The Trustees are confident that our managed cost base and new and emerging funding streams will continue to provide financial stability and sustainability for the future. We will aim to return a break-even balance in 2023-24, but it is our intention to use some of our development fund to invest in the fabric of our office base and to make it more energy efficient. Overall, our income increased by 36.4% (£188,976) while our expenditure increased by 28.2% (£146,597).

## **REPORT OF THE TRUSTEES (continued)**

### **YEAR ENDED 31 MARCH 2023**

#### **Reserves Policy**

The Association carries out a variety of long- and short-term projects. The Trustee Board have examined the requirements of free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Board considers that such free reserves should be equal to the sum necessary to suspend or terminate the Association's activities over a period of 4 months, which equates to £221,279 in general funds; this figure has been increased since last year to reflect the recent increases in staffing and operations and reflects the uncertainties and challenges that Covid brought. The Board has decided to designate a Reserves and Development Fund that will include both general reserves and other free general funds that will be used to develop the Association's work in line with our strategic mission. At the end of 2022-23, the value of the Reserves and Development Fund was £251,576 an increase of £51,775 from last year. The Board continues to oversee an ongoing and managed process of cost control in all projects and administrative support functions of the Association, which should provide a platform for stability in the medium-term and the growth of development funds in future years.

#### **Trustees' Responsibilities for the Financial Statements**

Company and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and financial activities of the Charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement as to Disclosure of Information to Independent Examiner**

So far as each of the Trustees at the date of this report is aware:

- There is no relevant accounting information of which the company's Independent Examiner is unaware; and
- The Trustees have taken all steps which they ought to have taken to make themselves aware of any relevant accounting information and to establish that the Independent Examiner is aware of that information.

#### **Independent Examiner**

The Independent Examiner, Wheawill & Sudworth, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2024.

## **THE YOUTH ASSOCIATION**

**REPORT OF THE TRUSTEES (continued)****YEAR ENDED 31 MARCH 2023**

Approval

The report of the members of the Board of Trustees was approved on 26 October 2023 and signed on their behalf by:

.....  
**C Allcock**  
**Chair**

**THE YOUTH ASSOCIATION  
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 15 to 26.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act and section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**D M Butterworth  
Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA  
26 October 2023  
THE YOUTH ASSOCIATION**

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted General Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	2	-	-	-	-	-
<b>Incoming resources from charitable activities</b>						
Charitable activities	3	621,892	-	85,749	707,641	518,665
<b>Total incoming resources</b>		<u>621,892</u>	<u>-</u>	<u>85,749</u>	<u>707,641</u>	<u>518,665</u>
<b>RESOURCES EXPENDED</b>						
<b>Charitable activities</b>						
Support services	4	181,086	3,533	-	184,619	145,785
Youth activities		386,468	-	90,668	477,136	369,336
Administration and fundraising		103	-	-	103	140
<b>Governance costs</b>	5	<u>1,980</u>	<u>-</u>	<u>-</u>	<u>1,980</u>	<u>1,980</u>
<b>Total resources expended</b>		<u>569,637</u>	<u>3,533</u>	<u>90,668</u>	<u>663,838</u>	<u>517,241</u>
<b>Other operating income</b>						
Release of grant		-	-	4,919	4,919	4,919
Profit on disposal of tangible asset		<u>5,280</u>	<u>-</u>	<u>-</u>	<u>5,280</u>	<u>-</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	6	57,535	(3,533)	-	54,002	6,343
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>278,472</u>	<u>197,604</u>	<u>-</u>	<u>476,076</u>	<u>469,733</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>336,007</u></u>	<u><u>194,071</u></u>	<u><u>-</u></u>	<u><u>530,078</u></u>	<u><u>476,076</u></u>

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Notes	Unrestricted General Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>						
Tangible assets	10	84,430	194,071	24,546	303,047	305,739
Investments	11	1	-	-	1	1
		<u>84,431</u>	<u>194,071</u>	<u>24,546</u>	<u>303,048</u>	<u>305,740</u>
<b>CURRENT ASSETS</b>						
Debtors	12	135,897	-	-	135,897	42,277
Cash at bank and in hand		183,748	-	-	183,748	187,552
		<u>319,645</u>	<u>-</u>	<u>-</u>	<u>319,645</u>	<u>229,829</u>
<b>CREDITORS</b>						
Amounts falling due within one year	13	(68,069)	-	(4,919)	(72,988)	(34,941)
		<u>251,576</u>	<u>-</u>	<u>(4,919)</u>	<u>246,657</u>	<u>194,888</u>
<b>NET CURRENT ASSETS</b>						
		<u>336,007</u>	<u>194,071</u>	<u>19,627</u>	<u>549,705</u>	<u>500,627</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
<b>CREDITORS</b>						
Amounts falling due after one year	14	-	-	(19,627)	(19,627)	(24,540)
		<u>336,007</u>	<u>194,071</u>	<u>-</u>	<u>530,078</u>	<u>476,077</u>
<b>NET ASSETS</b>						
<b>FUNDS</b>						
Unrestricted funds	15				530,078	476,077
Restricted funds					-	-
					<u>530,078</u>	<u>476,077</u>
<b>TOTAL FUNDS</b>						

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET (continued)**  
**AS AT 31 MARCH 2023**

The financial statements were approved by the Board of Trustees on 26 October 2023 and were signed on its behalf by:

.....  
**C Allcock**  
**Chair**

**Company registration number: 02154503**

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****1 Accounting policies****General information and basis of preparation**

The charitable company constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the period ended 31 March 2016. No transitional adjustments were required resulting from this and there were no consequential changes in accounting policies.

**Consolidation**

In the opinion of the Trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Incoming resources**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- \* the donor specifies that the grant or donation must only be used in future accounting periods; or
- \* the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods are provided).

Government grants of a revenue nature are recognised in the period to which they relate.

The subsidiary's trading profits are recognised as income on receipt of the related gift aid donation.

Investment income is recognised on a receivable basis.

**Volunteers and donated services and facilities**

The value of services provided by volunteers has not been included in these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2023**

**1 Accounting policies (continued)**

**Resources expended**

Expenditure is recognised on an accrual basis as a liability and is incurred inclusive of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent, estimated usage or proportionate to income generated.

**Intangible fixed assets**

Website costs are amortised in equal instalments over 3 years being their estimated useful economic life.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at a rate calculated to write off the cost of each asset over its estimated useful life as follows:

Freehold land	- 1% straight line
Leasehold property	- 10% straight line
Fixtures and equipment	- 20% reducing balance
Electrical and computer equipment	- 20% straight line
Motor vehicles	- 14% straight line

**Stock**

Stocks are stated at direct cost or net realisable value if lower.

**Pension commitments**

The company has a defined contribution pension scheme and the costs of contributions made by the company is charged in the accounts as incurred.

**Leasing commitments**

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

**Funds structure**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## YEAR ENDED 31 MARCH 2023

## 1 Accounting policies (continued)

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 VOLUNTARY INCOME	2023 £	2022 £
Donations	-	-
	<u>          </u>	<u>          </u>
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2023 £	2022 £
<b>Activity</b>		
Training	37,120	56,423
Helping young people to participate	96,999	35,816
Youth work	573,522	426,426
	<u>          </u>	<u>          </u>
	707,641	518,665
	<u>          </u>	<u>          </u>
4 CHARITABLE ACTIVITIES COSTS	2023 £	2022 £
Support services	184,619	145,785
Youth activities	477,136	369,336
Administration and fundraising	103	140
	<u>          </u>	<u>          </u>
	661,858	515,261
	<u>          </u>	<u>          </u>

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2023**

<b>5 GOVERNANCE COSTS</b>	2023 £	2022 £
Examiner remuneration	1,980	1,980
	<u>1,980</u>	<u>1,980</u>
<b>6 NET INCOMING/(OUTGOING) RESOURCES</b>		
Net resources are stated after charging/(crediting):	2023 £	2022 £
Examiner remuneration	1,980	1,980
Depreciation – owned assets	9,466	11,280
	<u>11,446</u>	<u>13,260</u>
<b>7 TRUSTEES' REMUNERATION AND BENEFITS</b>		
<b>Trustees' Expenses</b>		
Trustees' travel expenses for the year ended 31 March 2023 were £Nil (2022: £Nil).		
<b>8 STAFF COSTS</b>	2023 £	2022 £
The aggregate labour costs were:		
Salaries and wages	431,691	353,368
Sub-contractor costs	11,250	-
Social security costs	35,576	30,489
Pension contributions	38,636	33,492
	<u>517,153</u>	<u>417,349</u>
The average number of employees during the year was as follows:		
	Number	Number
Number of staff	20	18
Employees earning more than £60,000 per annum:		
Between £60,000 and £70,000	1	1
	<u>1</u>	<u>1</u>

**9 PENSION COSTS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £38,636 (2022: £33,492).

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2023 (continued)

## 10 TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold Property £	Fixtures and fittings £
<b>REVALUATION/COST</b>			
At 1 April 2022	353,261	31,129	30,903
Additions	-	-	-
Disposals	-	-	-
	<u>353,261</u>	<u>31,129</u>	<u>30,903</u>
At 31 March 2023	353,261	31,129	30,903
<b>DEPRECIATION</b>			
At 1 April 2022	85,492	31,129	27,031
Charge for the year	3,533	-	774
On disposals	-	-	-
	<u>89,025</u>	<u>31,129</u>	<u>27,805</u>
At 31 March 2023	89,025	31,129	27,805
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>264,236</u>	<u>-</u>	<u>3,098</u>
At 31 March 2022	<u>267,769</u>	<u>-</u>	<u>3,872</u>
	Motor Vehicles £	Computer Equipment £	Totals £
<b>COST</b>			
At 1 April 2022	55,619	45,749	516,661
Additions	-	10,307	10,307
Disposals	(21,185)	-	(21,185)
	<u>34,434</u>	<u>56,056</u>	<u>505,783</u>
At 31 March 2023	34,434	56,056	505,783
<b>DEPRECIATION</b>			
At 1 April 2022	26,104	41,166	210,922
Charge for the year	4,919	3,773	12,999
On disposals	(21,185)	-	(21,185)
	<u>9,838</u>	<u>44,939</u>	<u>202,736</u>
At 31 March 2023	9,838	44,939	202,736
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>24,596</u>	<u>11,117</u>	<u>303,047</u>
At 31 March 2022	<u>29,515</u>	<u>4,583</u>	<u>305,739</u>

Freehold property was valued on 9 November 2011 by Holroyd Miller Chartered Surveyors at £300,000 on an open market basis with vacant possession and the carrying value in the accounts was revalued accordingly.

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023 (continued)**

The trustees consider the current net book value of £264,236 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2023 the net book value of freehold property under the historical cost accounting rules would be £206,092 (2022: £208,605).

**11 FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	1
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2023	1
	<hr/> <hr/>
At 31 March 2022	1
	<hr/> <hr/>

The company owns 100% of the issued share capital of Youth Trade Limited. The aggregate of Youth Trade Limited's capital and reserves at 31 March 2023 was £1 (2022: £1). Youth Trade Limited was dormant throughout the year.

**12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Grants and funding receivable	130,607	38,693
Prepayments and accrued income	5,290	3,578
	<hr/>	<hr/>
	135,897	42,271
	<hr/> <hr/>	<hr/> <hr/>

**13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	19,987	2,587
Amounts owed to group undertakings	1	1
PAYE/NI	8,683	7,922
Other creditors	-	32
Accruals and deferred income	2,936	2,030
Grants and funding in advance	36,462	17,450
Capital grant	4,919	4,919
	<hr/>	<hr/>
	72,988	34,941
	<hr/> <hr/>	<hr/> <hr/>

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2023 (continued)

<b>14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	2023	2022
	£	£
Capital grant	19,627	24,546

**15 MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	278,472	57,535	336,007
Designated fund	197,604	(3,533)	194,071
<b>TOTAL FUNDS</b>	<b>476,076</b>	<b>54,002</b>	<b>530,078</b>

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

	Incoming Resources	Resources Expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	627,172	569,637	57,535
Designated fund	-	(3,533)	(3,533)
<b>Restricted fund</b>	85,749	(85,749)	-
<b>TOTAL FUNDS</b>	<b>712,921</b>	<b>(658,919)</b>	<b>54,002</b>

Included within general funds are the following:

	Balance 1.4.22	Movement in funds	Transfers	Balance 31.3.23
	£	£	£	£
General funds	217,327	57,535	737	275,599
Revaluation reserve	61,145	-	(737)	60,408
	<b>278,472</b>	<b>57,535</b>	<b>-</b>	<b>336,007</b>

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023 (continued)**

	Balance 1.4.22 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.23
New Building Fund	197,604	-	(3,533)	-	194,071
	<u>197,604</u>	<u>-</u>	<u>(3,533)</u>	<u>-</u>	<u>194,071</u>

**16 DESIGNATED FUNDS**

Included within general fund are the following amounts that have been designated by trustees.

The new building fund was designated to the maintenance of the head office of the Association.

**17 CONTROLLING PARTY**

The charity is controlled by the Trustees. No one Trustee has ultimate control.

## THE YOUTH ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

<b>INCOMING RESOURCES</b>	2023	2022
	£	£
<b>Voluntary Income</b>		
Donations	-	-
	<u>-</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Helping young people to participate	96,999	35,816
Youth work	573,522	426,426
Training	37,120	56,423
	<u>707,641</u>	<u>518,665</u>
<b>Total incoming resources</b>	<u>707,641</u>	<u>518,665</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Client support	477,136	369,336
Accommodation	18,764	14,719
Office services	13,848	7,910
Central management	152,007	123,156
Bank charges	103	140
	<u>661,858</u>	<u>515,261</u>
<b>Governance costs</b>		
Examiner remuneration	1,980	1,980
	<u>663,838</u>	<u>517,241</u>
<b>Total resources expended</b>	<u>663,838</u>	<u>517,241</u>
<b>Other operating income</b>		
Release of grant	4,919	4,919
Profit on disposal of tangible asset	5,280	-
	<u>10,199</u>	<u>4,919</u>
<b>Net income</b>	<u>54,002</u>	<u>6,343</u>

**THE YOUTH ASSOCIATION**

England & Wales - Charity number 519883

---

# Accounts

---



**THE YOUTH ASSOCIATION  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

**Company registration number: 02154503  
Charity number: 519883**

# THE YOUTH ASSOCIATION

## CONTENTS

	<b>Pages</b>
Company information	1
Report of the Trustees	2-12
Independent examiners' report to the trustees	13
Statement of financial activities	14
Balance sheet	15-16
Notes to the financial statements	17-24
Detailed Statement of Financial Activities	25

## **THE YOUTH ASSOCIATION**

### **Company information**

**Registered Company number**  
02154503 (England and Wales)

**Registered Charity number**  
519883

### **Registered office**

12 South Parade  
Wakefield  
West Yorkshire  
WF1 1LR

### **Trustees**

M A Jones \*  
H M F Jones \*  
D Tolfrey  
S Hagan  
A Alker  
K Sheard  
C Allcock  
C Hudson (appointed 16<sup>th</sup> June 2021)  
K Starkey (appointed 9<sup>th</sup> September 2021)

\* Also directors of the company.

### **Accountants and Independent Examiner**

Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA

### **Bankers**

HSBC Bank PLC  
33 Park Row  
Leeds  
West Yorkshire  
LS1 1LD

### **Solicitors**

Henry Hyams & Co  
Oxford House  
Oxford Row  
Leeds  
LS1 3BE

### **Chief Executive Officer**

A Clow

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report and audited financial statements for the year ended 31 March 2022.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice "Accounting and Reporting by Charities" revised in 2005.

#### **Structure, Governance and Management**

The Company is limited by guarantee and is governed by its Memorandum and Articles of Association. It is a Registered Charity, number 519883.

The Directors of the Company are listed on page 1 and are also members of the Board of Trustees. The Trustees are usually elected by the members of the Company, although some may be co-opted to meet particular requirements. There are two classes of Trustees; the first is made up of Trustees under 25 years of age who have been beneficiaries of The Association in the past (who may serve for a maximum of 4 years) and Trustees over the age of 25 years (who may serve for a maximum of 3 years and seek an optional further 3 years extension to their trusteeship to a maximum of 6 years in total).

The Trustees usually meet three monthly and no fewer than three times a year. They consider and agree a business plan and budget. Performance against them is considered at Trustees meetings, whereas operational performance is reviewed monthly. Detailed scrutiny of particular aspects of the Association's performance is wholly devolved to Board sub-committees, viz finance and human resources. These systems of internal control are designed to ensure that the Board of Trustees (i) is completely engaged at a strategic level, (ii) is aware of the risks that the Company may face and (iii) is provided with reasonable, but not absolute, assurances against material misstatement or loss.

#### **Risk Review**

The Trustee Board has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are annually reviewed to ensure that they still meet the needs of the Charity. Additionally, the Trustee Board have developed a risk analysis tool for the assessment of future ventures and review all risks (in terms of probability and potential impact) on an ongoing basis. This tool is used in conjunction with the Association's risk register to maintain a 'live' record of actions taken to control the organisation's significant risks.

The Board has created a Sub Group of its members, to which it delegates the day-to-day control of financial activity and operational risks. The Sub Group meets monthly, keeps minutes and reports to the Board. At each meeting the Sub Group receives full management accounts, including cash flow forecasts, income and expenditure

accounts, forecast profit and loss accounts and a balance sheet. The Sub Group authorises and reviews all of the Association's protocols and procedures, which control every aspect of the processes surrounding income and contracting, expenditure and purchasing, payroll, bank and tax reconciliation and financial reporting. All cheques and mandated expenditure require the signature of two out of four authorised signatories, at least one of which must be a member of the Board of Trustees.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

### **Objectives and Activities**

The principal activities of The Youth Association during the year continued to be to promote schemes for young people that encourage their potential and develop their physical, mental, economic and emotional well being. Our activities are open to all but focused on the needs and aspirations of young people living in some of poorest communities in Yorkshire. The trustees consider that through this work the charity is creating substantial public benefit through the practical support, educational activities and active citizenship it encourages amongst young people, engaging their families and the wider communities in which they live.

Ever since our founding in 1904, it has been the Association's mission ***to grow Yorkshire's future.***

*We do this by helping young people in Yorkshire to;*

- Build their self-confidence and feel proud of themselves.
- Identify their goals and aspirations and make progress in achieving them.
- Start a business, get a job or get on a course.
- Meet new people, make new friends and have new experiences

*Our aims are always to;*

- Deliver high quality services that young people say matter to them.
- Be experimental and innovative in the way we do things.
- Form partnerships and alliances with other organizations that share our mission and outlook.
- Stick to our long-standing principles and values about how our work should be done.
- Listen to young people and trust them, be there when they need us and never judge them.

We have published a detailed statement of our principles and our definition of good youth work, and this is also available to download from our website: ([www.youth-association.org](http://www.youth-association.org))

### **Achievements and Performance**

We have managed to thrive and grow our work and reputation and put the many threats of Covid behind us. For the seventh year running, we have managed to develop our staff and take on new workers while managing to balance our income and expenditure and maintain a healthy balance sheet. The Association has continued to deliver outputs and outcomes that remain qualitatively of the highest standards and are still delivered primarily with some of the most disadvantaged young people in Yorkshire. We remain resolute in our strategy to seek only funding and resources that are aligned with our values and mission; we continue to pursue a future built on our core values and we are pleased to report that the focus on our unique approach and high quality products which meet the needs and aspirations of young people continues to bear fruit. Our continuing long-term stable outlook bears out our optimism and belief in the power of good youth work.

The Trustees are proud of the work of our talented and committed staff team who have shown dedication, flexibility and skill in delivering such a variety of work with young people in many different communities. The Board are grateful for the support provided by students and volunteers, as well as the hundreds of young people who give their time to support their peers. Together they make our values and mission a reality for young people's lives.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

Throughout the year, we have continued successfully to operate a range of innovative projects in West and South Yorkshire, that play an important part in the lives of many hundreds of often vulnerable children and young people. Last year, we reported our planned intention to achieve a number of specific milestones and targets. Below, we have listed our evaluative report of those planned outcomes:

- All of our contracted outcomes have been achieved. Specifically, for all individual funds over £20,000, our achievements have been;

***StreetSmart Barnsley (Barnsley Council and South Yorkshire VRU):*** Building on 14 years of concerted detached work that has covered almost every part of the Barnsley borough, we have been funded by Barnsley Council and South Yorkshire Violence Reduction Unit to work in the central area of the town. Our detached work has engaged 457 individual young people, organized a series of community events and has supported a wider effort to reduce youth violence in Barnsley. Our work has also developed an extra element, focused on young women's empowerment through sports, as part of which a project focused on self-defence for young women. Multi-sports doorstep clubs have been running in 4 Ward areas, where young people have been engaging in regular activity blending sports and youth work.

***StreetSafe and StreetVoice Leeds:*** During the last 8 years we have steadily been growing our detached work in East and South Leeds. With financial support from Clarion Housing, Leeds Community Foundation, Leeds City Council and West Yorkshire Violence Reduction Unit, we have been able to deliver an average of 6 detached sessions per week across

Halton Moor, Burmantofts, Richmond Hill, East End Park, Harehills and Killingbeck. Through our StreetVoice work, we have encouraged and supported a team of young community ambassadors who have led several community events this year, including our Health Holidays initiative, where they helped us to deliver weeks of activity. Our work on violence reduction has made strong progress, with large numbers of young people learning more about CCE, violence and drugs. Our team has been working intensively with a small group of Roma/Gypsy young people from Slovakia, providing them with developmental opportunities beyond those offer in the street sessions.

**Youth Work Training (National youth work bursary and Barnsley Council):** We continue to train youth work students in the community at scale. Training others and equipping them to deliver effective youth engagement and activity is an important route through which TYA can secure our mission and embed strong youth work values in the workforce of the future. Learners from around Yorkshire took part in a distance learning/blended training package, completing Level 2 and Level 3 qualifications throughout the year. A small group of community-based volunteers in Barnsley also embarked on their Level 2 training at the back end of the year, with Barnsley Council paying for a bespoke package. In all, we trained 33 youth work students and provided placements for 8 youth work students on university courses.

**Mental Health work:** In 2021, we made a start on SELPH - our 16-25 project aimed at empowering young adults in Wakefield to overcome life challenges. We were formally commissioned by Wakefield Health Alliance & Five Towns Primary Care Network to undertake the service 'proof-of-concept' phase until the end of the calendar year.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

The long-term aim of this work is to establish a growth in resilience among young adults in Wakefield, underpinned by improved mental health, broadened ambitions and an increased capacity to overcome life challenges. We intend for this to contribute to a reduction in young adults requiring ongoing support from mental health services and a reduced reliance on support sought through crisis pathways.

In 2021-22 we supported 70 young adults, who attended a total of 411 times. Of these, 19 completed a full 16-week group programme and 51 benefitted from one-to-one or short-term group support.

**Tudor Trust:** Across Doncaster, Leeds and Bradford our aim is to establish a growing culture of ambition, resilience and attainment among young Roma people, underpinned by improved aspirations and increased social inclusion. We are working hard towards these ambitions, but this is highly dependent on resources to sustain our Roma-focused work. Our projects are often funded by relatively small

grants, paying largely for front-line delivery. While such funds are essential, we have found ourselves in a position where the sustainability of the work is at risk and each project operates as a silo with little integration between them. The Tudor Trust is providing a huge boost to our work by helping us to solve the above issues. Their grant contributes towards the costs of our Project Coordinator and some management overheads, allowing us to generate consistent development across all three Roma-focused projects and helping to sustain the work in the longer term.

**Bradford detached:** Through various funding programmes, Leeds Community Foundation enabled us to pilot our StreetVoice programme, which later enabled its roll-out across other districts. StreetVoice' seeks to develop multiple street forums for young people to voice issues of local concern, influence local decision making and deliver small-scale social action initiatives. The programme creates voice and influence opportunities for some of the most marginalised and disengaged young people, essentially reaching those who would not traditionally join their school council or Youth Parliament. In Bradford, our teams have been supporting young people to run events over the Halloween and bonfire periods and young people have also been painting murals at their local village hall. The funding has provided over 107 youth work sessions across two neighbourhoods and one school that have been attended over 957 times by 375 young people.

The Trustees are proud of the depth and focus of our work, combined with the high quality standards achieved. Overall, the Association worked with 5,409 named young people across our range of programmes and activities. The feedback that we have received from young people and partners bears testimony to the high regard in which the quality and integrity of our work is held. Our website continues to be an excellent showcase of our impact on the lives of young people and their communities and receives widespread praise from funders and partners as an example of how impact can be reported effectively. We continued to provide accredited training through ABC, and increasingly through our own digital badge scheme and StreetSmart programme.

These are just a few indicators of our reach and success in the last year. We have also worked with young people to create and develop a system of quality assurance and measurement and it is now routinely used to monitor all of our face-to-face work.

This year we continued to implement our strategy to develop innovative and transformational services based on our quality-driven ethos of good youth work, to raise the self-awareness, self-esteem, skills and aspirations of young people. Our offer continues to grow and attract investment and funding. In line with our strategy we pursued the following priorities.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

#### **Our plans and priorities**

In the spring of 2021, we developed our latest organisational strategy, designed to steer us through the next 3 years. In summary we are continuing to move in the direction of travel that we started almost ten years ago, because it's still working for

us and the young people we serve. More than that, we are really seeing the investment we have already made in our planning starting to pay off in terms of the quality of our work and the growth in our resources.

Our mission is still relevant, because our young people and funding partners tell us so. Despite being over 100 years old at its core, our mission is probably more relevant and 'current' than it's ever been. The pandemic has been a strange time that threatens to cast a long shadow into the future of many young people. In all this turbulence, we know that there will be challenges to youth work resources from a new austerity and challenges to youth work practice from the legacy of social distancing, but we also know that there will be new opportunities for good youth work to establish itself as a long-term part of the solution to the issues Covid-19 has raised. We aim to position ourselves to be leaders in finding and establishing those youth work solutions.

We intend to make the next few years a period of real investment in the skills of our team and in our organisational learning as to 'what works, what matters and what's sustainable?' Building on the new planning and personal development models we have already created, we believe that a renewed focus on theories of change, practice-lead innovation and proving impact in changing the things that young people tell us matter the most, will be the best platform for creating scalable youth work programmes for the future.

Reputation based on the quality of what we do remains our best marketing tool. We remain committed to sharing our learning, our practice and its impact as the best way to reinforce our credibility as leaders in our field, as well as the power of good youth work.

## **Our programme development priorities; report on this year and aims going forward**

### *Expansion of our detached work*

Detached youth work is our primary method and our ability to deliver at street-based level on issues that are not normally tackled successfully is our key USP.

We are convinced that making good on our commitment to develop outstanding programmes and youth work curricula that impact on the most pressing needs felt and voiced by young people we are already working with, will prove to be the best platform for expansion to other locations in the longer-term. Our priority this time will be to deepen our detached work in existing patches and locations and to build a controlled expansion around those areas by joining neighbouring work and filling youth work delivery gaps around where we already operate.

In the last year new funding has strengthened our presence in every area, with the exception of Doncaster, which will be a priority going forward. We have had discussions with local partners in Doncaster about our offer and we are keen to explore other areas than just Hexthorpe in any proposed development or joint funding bids.

Next year we will look to consolidating our work in Leeds by joining together the neighbourhoods we already have a presence in to develop a more cohesive offer for east Leeds. We will aim to sustain our work in Barnsley central and pave the way for an expansion to other parts of the borough and we will focus on growing our work in Doncaster outside of Hexthorpe.

## **REPORT OF THE TRUSTEES (continued)**

### **YEAR ENDED 31 MARCH 2022**

#### *StreetSafe*

Using detached work to address knife crime and street violence has been a major area of learning and development for us in the last two years. While we have learned a lot during our early innovations of StreetSafe, there is still much more to do. Funding has poured into our work on this issue and we are keen to repay our existing funders with meaningful and lasting impact. A thoughtful and careful establishment of StreetSafe now as a programme and brand will reap rewards in future years.

After a very successful year we are ahead of our forecast timescale in terms of our development of StreetSafe. It is now a valued part of provision in Leeds and is routinely repeat funded by the local VRU. Our concentration on learning which sessions are the most effective and engaging has made it relatively easy for us to use that learning to successfully apply for funds to take StreetSafe to Barnsley, where it is now being rolled-out in Central and Ward Green. We intend to focus in the coming year on streamlining and distilling the most impactful and engaging elements of the programme into a defined programme for export and scaling.

Next year we will develop a strong theory of change model for StreetSafe and trial it across our patches.

#### *Good mental health through good youth work*

Talent Match gave us a real opportunity to start to learn what can make a difference when we are working with young people whose primary barriers to progression is poor mental health. We learned a lot, but now we have a funded opportunity, in partnership with the NHS, to really test our theories and create a programme of activities and support that could be a game-changer in terms of the role youth work can play in primary mental health care. We will be investing in expert training to make sure all our staff are mental health first aiders and working closely with partners to build a working coalition of likeminded specialists to support and strengthen our offer.

Our mental health support programme, Selph, is now established and funded to work with young people in east Wakefield. We have guarantees that this funding will continue subject to the successful delivery of our model and we will look to expand our Selph offer next year. Next year we will consolidate our Selph offer in east Wakefield and look to offer it as a subcontractor in the west of the city.

#### *StreetSmart*

StreetSmart is our programme of linked and structured activities that enable young people to gain rigorous but informal accreditation of their 'learning through doing' with us. Although informal accreditation is not a current priority for funders, it does add structure to much of our work and help us to train and develop our own staff in new types of group work. It also enhances all of the funding bids we make where StreetSmart is an element.

This year, we have been funded to continue StreetSmart work in Leeds for 3 years and this will give us the capacity to carry on experimenting with on-street training and informal accreditation in the ways we had hoped. Elements of StreetSmart are now embedded in all of our project work and the bids we write. There is still more to

do to crystallise StreetSmart into a fully-functioning scheme of informally and formally accredited work and this will be our focus in 2022-23.

Next year we will refine our StreetSmart informal accreditation model into a simple and coherent method of recognising young people's achievement in all of our work, with the intention of introducing its value and merits to local colleges and employers in 2024.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

##### *Co-production and involvement*

We have a long and strong tradition in this field of work and it is increasingly becoming a mainstream priority for large scale grant funders who see 'people in the lead' and participant voice as key elements of any authentic person-centred project. We will look to establish co-production practices at the core of all our work, as well as seeking funding to act as co-production and involvement champions and enablers where possible. Co-production is a key factor in enabling us to create meaningful challenge and personal growth for young people. It is also written into our own constitution as an organisation.

The Ambassador group has continued to attract new young people this year and some of these are age-eligible to become Trustees. They are in a position to respond positively to any proposals the Board puts forward in terms of our development discussions.

Next year we will consolidate the funding we have gained to develop a StreetVoice programme of youth voice that encompasses all of the areas in which we work and that enhances our work with Ambassadors.

##### *Food distribution*

Making sure people are fed has been a priority for us for some years; we discovered that hungry young people couldn't concentrate on their work with us and their food poverty was an immediate barrier to their involvement. Over time, we have received more and more resources to help with this aspect of our work and the need for it doesn't show any signs of abating. Food distribution per se is not a part of our mission, but as a method of youth work-based social action, (where young volunteers are in the lead of organising and distributing food), it is a real opportunity. It also helps to establish us as a trusted partner in the communities where we operate.

Food distribution, in many ways, has been disruptive to our summer work programmes and we are only committed to continuing this aspect of our work because it remains vital to some of the young people we work with. We secured have £30k for this area of work in Leeds and Bradford over Easter and the summer of next year and we will encourage existing project groups to take a lead on steering the work.

Next year we will aim to make healthy holidays food distribution a social action project involving young people as volunteers and decision-makers. If this is not achievable, we will review our position for 2023-24.

### *Partnership development and bid leadership*

Recent years have seen us do well at attracting multi-year grant funding to roll out our work. We will carry on constructing bids for just TYA and we will train more of our team to be able to play a constructive part in such bid writing. Our analysis has shown that strategically more impactful resources could be made available to our work through joining and (where advantageous and advisable) leading larger-scale partnership bids for funds. We would only consider leading a partnership bid where the main or fundamental competence is the type of youth work we deliver.

Partnership discussions in Barnsley have moved forward this year and the potential to start the same process in Doncaster is emerging for 2022-23. Next year we will aim to continue our lead of the development of a new youth work partnership in the voluntary sector in Barnsley and to facilitate coordinated bidding for funds.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

#### *Youth work apprenticeships*

The government is set to focus much of its skills agenda in terms of youth work on its chosen apprenticeship model. We know that engaging with the apprenticeship funding regimes as a training provider brings a level of complexity that is both hard to master and has the potential to cost much more in lost opportunity than it would bring to TYA. We will continue to deliver our existing training courses, funded by the bursary and by individuals and employers, and only where that training is substantively online and assessed at distance. If the apprenticeship comes to replace the bursary, we will only become trainers to the scheme if we can recruit specialist trainers and buy-in management support in the context of a business plan that would essentially represent a stand-alone operation meeting its own costs.

We are part of discussions with Leeds Beckett on the new apprenticeship degree, but it is unlikely that we would play any other part than placement host. We have no immediate intention to develop any involvement in apprenticeships, preferring to see the outcome of changes to the local skills agenda expected in the coming year.

#### *Roma focused work*

We are rightly proud of our achievements in recent years of gaining the trust of the Roma community and developing youth work with young Roma people. We will continue to support the Roma community whenever they live in communities and neighbourhoods that are the focus of our work; we may even prioritise areas that include significant numbers of Roma residents, precisely because of our prior learning of how best to serve their needs. We do not want to be seen as profiting from our relationship with Roma communities, so we will no longer be looking to create programmes that only seek to support Roma people as the primary reason for our involvement.

This year we have maintained our foothold in Hexthorpe and contact work with Roma young people in Bradford, but we will only continue this long-term where it fits with

other youth work programmes we are pursuing locally and we will look to consolidate our existing work in Doncaster and Bradford with Roma young people next year.

## **Our organisational development priorities; report on this year and aims going forward**

### *Staff training and development*

Much of our strategic intent will be aimed at investing in our people. Greater productivity from all staff based on a clearer understanding of our planning methodology, our theories of change and logic models, a deeper grasp of youth work theory, well-constructed and tested youth work curricula and the confidence to self-direct and lead programmes and projects, will all be key to our success in growing our impact with young people. These things take time, effort and resources and can't be delivered piecemeal. We have created a new Portfolio of Excellence personal development programme aimed at front-line youth work staff and based on our own youth work DNA planning model; with the full agreement of colleagues, we have attached our Portfolio of Excellence to enhanced salary scales.

This year has seen record levels of spending and time on staff training. Nadine Handley has completed her Level 6 management and leadership qualification and there has been more take-up of our Portfolio of Excellence programme. We will continue to encourage engagement in the scheme and next year will see our first PoE graduates on the staff team.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

Next year we will continue to support colleagues to take a lead in the oversight and development of curriculum areas and specialities and rolling-out relevant training to others in the team. We will expect to see all colleagues submitting evidence to our Portfolio of Excellence development scheme and its first graduates.

### *Board recruitment*

All but two of our long-standing trustees are scheduled to stand down in rotation over the next two years, as their terms come to an end.

Preparing for the routine stepping-down of several long-standing members, we have recruited two new trustees this year. Next year, we will be supporting the smooth handover of Chair from Maggie Jones to the existing Vice-chair, Clare Alcock and we aim to bring in at least two new trustees. Our aim will be to recruit a further two trustees per year until 2024; staggered recruitment will help cushion the impact of term-end standing down in the future.

### *Ambassador trustees*

Our constitution requires two eligible young people from our Ambassador group to be elected as young trustees to the Board each year. The pandemic made this a challenge, so we will schedule plenty of training and support activities each month,

on a rolling programme, to maintain a strong presence of young service users on our trustee Board.

Our Leeds, Barnsley and Wakefield programmes have committed young people who are already playing a strong participative role in directing their own work. We are experimenting with different engagement models for a 'core' Ambassador group and we remain confident in being able to hold trustee elections next year.

#### *Succession of leadership planning*

In 2024-25, our CEO since 1999, Andy Clow, will be retiring from his role. As part of our succession strategy the current Operations Director, Dmitry Fedotov, has been selected as his successor and Andy and Dmitry will continue to follow a managed process of experience-based mentoring and development to ensure the handover of leadership is as seamless as possible.

Dmitry and Andy have agreed a detailed plan of training and mentoring that extends to the 3<sup>rd</sup> Quarter of 2024. Our development model is based on a schedule of teach/show, then perform observed/supported, followed by perform independently on a range of 16 areas for development. We are on target in our work in this area. We will continue to implement a planned programme of mentoring and training in line with our 3-year handover profile.

#### *Middle management capacity*

As Dmitry moves up, there will be a vacuum in terms of support for the role he currently provides. Stepping up while maintaining much of his existing role is not tenable and we will be looking to encourage our own talent to step forward and take on some of that challenge. Like our Portfolio of Excellence, we will be creating a first and second level management training pathway for staff that have achieved the portfolio. While external recruitment of a new Operations Director is always an option, growing our own is always our first choice preference to maintain our strong organisational culture.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

The encouraging take-up of our Portfolio of Excellence programme this year means that we expect at least one staff member to complete next year, leading on to management training. Our target remains to have at least 3 colleagues on our management training programme by 2024. Next year we will identify the specific skill gaps and middle management roles we need to fill in the medium-term and assess the capacities, potential and ambitions of our youth work staff to meet them, along with the specific development and support they need to get there.

#### **Financial Review**

We are pleased to report that we grew the level and range of our income and achieved a moderate surplus. We hoped to maintain and diversify our income base this year and we have done so. The Trustees are confident that our managed cost base and new and emerging funding streams will continue to provide financial stability and sustainability for the future. We will aim to return at least a break-even

balance in 2022-23, while implementing the new strategy we developed in 2021. Overall, our income increased by 22.5% (£95,274) while our expenditure increased by 28% (£113,314).

### **Reserves Policy**

The Association carries out a variety of long and short term projects. The Trustee Board have examined the requirements of free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Board considers that such free reserves should be equal to the sum necessary to suspend or terminate the Association's activities over a period of 4 months, which equates to £185,667 in general funds; this figure has been increased since last year to reflect the recent increases in staffing and operations and reflects the uncertainties and challenges that Covid brought. The Board has decided to designate a Reserves and Development Fund that will include both general reserves and other free general funds that will be used to develop the Association's work in line with our strategic mission. At the end of 2021-22, the value of the Reserves and Development Fund was £199,801 an increase of £22,390 from last year. The Board continues to oversee an ongoing and managed process of cost control in all projects and administrative support functions of the Association, which should provide a platform for stability in the medium-term and the growth of development funds in future years.

### **Trustees' Responsibilities for the Financial Statements**

Company and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and financial activities of the Charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2022**

Statement as to Disclosure of Information to Independent Examiner

So far as each of the Trustees at the date of this report is aware:

- There is no relevant accounting information of which the company's Independent Examiner is unaware; and
- The Trustees have taken all steps which they ought to have taken to make themselves aware of any relevant accounting information and to establish that the Independent Examiner is aware of that information.

#### Independent Examiner

The Independent Examiner, Wheawill & Sudworth, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2023.

#### Approval

The report of the members of the Board of Trustees was approved on 6 October 2022 and signed on their behalf by:

.....  
**C Allcock**  
**Chair**

### **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE YOUTH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 14 to 25.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act and section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**D M Butterworth  
Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA  
6 October 2022  
THE YOUTH ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2022**

		Unrestricted General	Designat ed	Restrict ed	Total	Total
	Note	Funds	Funds	Funds	Funds	Funds
	s	2022	2022	2022	2022	2021
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	2	-	-	-	-	35,000
<b>Incoming resources from charitable activities</b>						
Charitable activities	3	518,665	-	-	518,665	388,391
<b>Total incoming resources</b>		<u>518,665</u>	<u>-</u>	<u>-</u>	<u>518,665</u>	<u>423,391</u>
<b>RESOURCES EXPENDED</b>						
<b>Charitable activities</b>						
Support services	4	142,252	3,533	-	145,785	113,399
Youth activities		355,430	8,987	4,919	369,336	288,421
Administration and fundraising		140	-	-	140	127
<b>Governance costs</b>	5	<u>1,980</u>	<u>-</u>	<u>-</u>	<u>1,980</u>	<u>1,980</u>
<b>Total resources expended</b>		<u>499,802</u>	<u>12,520</u>	<u>4,919</u>	<u>517,241</u>	<u>403,927</u>
<b>Other operating income</b>						
Release of grant		-	-	4,919	4,919	-
JRS claims		-	-	-	-	17,222
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>	6	<u>18,863</u>	<u>(12,520)</u>	<u>-</u>	<u>6,343</u>	<u>36,686</u>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>259,609</u>	<u>210,124</u>	<u>-</u>	<u>469,733</u>	<u>433,047</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>278,472</u></u>	<u><u>197,604</u></u>	<u><u>-</u></u>	<u><u>476,076</u></u>	<u><u>469,733</u></u>

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

		Unrestricted			Total	Total
		General	Designat	Restrict		
	Note	Funds	ed	d	Funds	Funds
	s	2022	Funds	Funds	2022	2021
		£	2022	2022	£	£
<b>FIXED ASSETS</b>						
Tangible assets	10	78,670	197,604	29,465	305,739	292,321
Investments	11	1	-	-	1	1
		<u>78,671</u>	<u>197,604</u>	<u>29,465</u>	<u>305,740</u>	<u>292,322</u>
<b>CURRENT ASSETS</b>						
Debtors	12	42,271	-	-	42,271	65,652
Cash at bank and in hand		187,552	-	-	187,552	190,132
		<u>229,823</u>	<u>-</u>	<u>-</u>	<u>229,823</u>	<u>255,784</u>
<b>CREDITORS</b>						
Amounts falling due within one year	13	(30,022)	-	(4,919)	(34,941)	(78,373)
<b>NET CURRENT ASSETS</b>		<u>199,801</u>	<u>-</u>	<u>(4,919)</u>	<u>194,882</u>	<u>177,411</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>278,472</u>	<u>197,604</u>	<u>24,546</u>	<u>500,622</u>	<u>469,733</u>
<b>CREDITORS</b>						
Amounts falling due after one year	14	-	-	(24,546)	(24,546)	-
<b>NET ASSETS</b>		<u>278,472</u>	<u>197,604</u>	<u>-</u>	<u>476,076</u>	<u>469,733</u>
<b>FUNDS</b>						
Unrestricted funds	15				476,076	469,733
Restricted funds					-	-
<b>TOTAL FUNDS</b>					<u>476,076</u>	<u>469,733</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET (continued)**  
**AS AT 31 MARCH 2022**

The financial statements were approved by the Board of Trustees on 6 October 2022 and were signed on its behalf by:

.....  
**C Allcock**  
**Chair**

**Company registration number: 02154503**

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****1 Accounting policies****General information and basis of preparation**

The charitable company constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the period ended 31 March 2016. No transitional adjustments were required resulting from this and there were no consequential changes in accounting policies.

**Consolidation**

In the opinion of the Trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Incoming resources**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- \* the donor specifies that the grant or donation must only be used in future accounting periods; or
- \* the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods are provided).

Government grants of a revenue nature are recognised in the period to which they relate.

The subsidiary's trading profits are recognised as income on receipt of the related gift aid donation.

Investment income is recognised on a receivable basis.

**Volunteers and donated services and facilities**

The value of services provided by volunteers has not been included in these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

## THE YOUTH ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies (continued)

##### Resources expended

Expenditure is recognised on an accrual basis as a liability and is incurred inclusive of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent, estimated usage or proportionate to income generated.

##### Intangible fixed assets

Website costs are amortised in equal instalments over 3 years being their estimated useful economic life.

##### Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at a rate calculated to write off the cost of each asset over its estimated useful life as follows:

Freehold land	- 1% straight line
Leasehold property	- 10% straight line
Fixtures and equipment	- 20% reducing balance
Electrical and computer equipment	- 20% straight line
Motor vehicles	- 14% reducing balance

##### Stock

Stocks are stated at direct cost or net realisable value if lower.

##### Pension commitments

The company has a defined contribution pension scheme and the costs of contributions made by the company is charged in the accounts as incurred.

##### Leasing commitments

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

##### Funds structure

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted

funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2022**

**1 Accounting policies (continued)**

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

<b>2 VOLUNTARY INCOME</b>	2022 £	2021 £
Donations	-	35,000
	<u>          </u>	<u>          </u>
<b>3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	2022	2021
	£	£
<b>Activity</b>		
Training	56,423	50,930
Helping young people to participate	35,816	27,424
Youth work	426,426	310,037
	<u>          </u>	<u>          </u>
	518,665	388,391
	<u>          </u>	<u>          </u>
<b>4 CHARITABLE ACTIVITIES COSTS</b>	2022	2021
	£	£
Support services	145,785	113,399
Youth activities	369,336	288,421
Administration and fundraising	140	127
	<u>          </u>	<u>          </u>
	515,261	401,947
	<u>          </u>	<u>          </u>

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>5 GOVERNANCE COSTS</b>		
Examiner remuneration	1,980	1,980

**6 NET INCOMING/(OUTGOING) RESOURCES**

	2022 £	2021 £
Net resources are stated after charging/(crediting):		
Examiner remuneration	1,980	1,980
Depreciation - owned assets	11,280	9,895

**7 TRUSTEES' REMUNERATION AND BENEFITS**

D Tolfrey received £270 (2021: £1,725) for services provided to the charity and of this £Nil (2021: £210) was outstanding at the year end.

**Trustees' Expenses**

Trustees' travel expenses for the year ended 31 March 2022 were £Nil (2021: £Nil).

**8 STAFF COSTS**

The aggregate payroll costs were:

	2022 £	2021 £
Salaries and wages	353,368	289,362
Social security costs	30,489	21,621
Pension contributions	33,492	28,253
	<u>417,349</u>	<u>339,236</u>

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

	Number	Number
Number of staff	18	16
Employees earning more than £60,000 per annum:		
Between £60,000 and £70,000	1	1
	<u>1</u>	<u>1</u>

**9 PENSION COSTS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £33,492 (2021: £28,253).

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2022 (continued)

<b>1 0</b>	Freehold property £	Leasehold Property £	Fixtures and fittings £
<b>REVALUATION/COST</b>			
At 1 April 2021	353,261	31,129	30,903
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>353,261</u>	<u>31,129</u>	<u>30,903</u>
<b>DEPRECIATION</b>			
At 1 April 2021	81,959	31,129	26,063
Charge for the year	3,533	-	968
On disposals	-	-	-
At 31 March 2022	<u>85,492</u>	<u>31,129</u>	<u>27,031</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>267,769</u>	<u>-</u>	<u>3,872</u>
At 31 March 2021	<u>271,302</u>	<u>-</u>	<u>4,840</u>
	Motor Vehicles £	Computer Equipmen t £	Totals £
<b>COST</b>			
At 1 April 2021	40,651	44,965	500,909
Additions	34,434	784	35,218
Disposals	(19,466)	-	(19,466)
At 31 March 2022	<u>55,619</u>	<u>45,749</u>	<u>516,661</u>
<b>DEPRECIATION</b>			
At 1 April 2021	30,131	39,306	208,588
Charge for the year	4,919	1,860	11,280
On disposals	(8,946)	-	(8,946)
At 31 March 2022	<u>26,104</u>	<u>41,166</u>	<u>210,922</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>29,515</u>	<u>4,583</u>	<u>305,739</u>
At 31 March 2021	<u>10,520</u>	<u>5,659</u>	<u>292,321</u>

Freehold property was valued on 9 November 2011 by Holroyd Miller Chartered Surveyors at £300,000

on an open market basis with vacant possession.

## THE YOUTH ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

#### YEAR ENDED 31 MARCH 2022 (continued)

The trustees consider the current net book value of £267,769 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2022 the net book value of freehold property under the historical cost accounting rules would be £208,605 (2021: £211,118).

#### 1 FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	1
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2022	1
	<hr/> <hr/>
At 31 March 2021	1
	<hr/> <hr/>

The company owns 100% of the issued share capital of Youth Trade Limited. The aggregate of Youth Trade Limited's capital and reserves at 31 March 2022 was £1 (2021: £1). Youth Trade Limited was dormant throughout the year.

1 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE 2 YEAR	2022	2021
	£	£
Grants and funding receivable	38,693	61,771
Prepayments and accrued income	3,578	3,881
	<hr/>	<hr/>
	42,271	65,652
	<hr/> <hr/>	<hr/> <hr/>
1 CREDITORS: AMOUNTS FALLING DUE WITHIN 3 ONE YEAR	2022	2021
	£	£
Trade creditors	2,587	1,787
Amounts owed to group undertakings	1	1
PAYE/NI	7,922	6,329
Other creditors	32	38
Accruals and deferred income	2,030	2,025
Grants and funding in advance	17,450	68,193

Capital grant	4,919	28
	<u>34,941</u>	<u>-</u>
	<u><u>34,941</u></u>	<u><u>78,373</u></u>

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2022 (continued)

<b>1</b>	<b>CREDITORS: AMOUNTS FALLING DUE AFTER ONE</b>	2022	2021
<b>4</b>	<b>YEAR</b>	£	£
	Capital grant	<u>24,546</u>	<u>-</u>

**1** **MOVEMENT IN FUNDS**  
**5**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	259,609	18,863	278,472
Designated fund	210,124	(12,520)	197,604
<b>TOTAL FUNDS</b>	<u>469,733</u>	<u>6,343</u>	<u>476,076</u>

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

	Incoming Resources £	Resources Expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	518,665	499,802	18,863
Designated fund	-	(12,520)	(12,520)
<b>Restricted fund</b>	4,919	(4,919)	-
<b>TOTAL FUNDS</b>	<u>523,584</u>	<u>(517,241)</u>	<u>6,343</u>

Included within general funds are the following:

	Balance 1.4.21 £	Movement in funds £	Transfers £	Balance 31.3.22 £
General funds	197,727	18,863	737	217,327
Revaluation reserve	61,882	-	(737)	61,145
	<u>259,609</u>	<u>18,863</u>	<u>-</u>	<u>278,472</u>

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022 (continued)****1 DESIGNATED FUNDS****6**

Included within general fund are the following amounts that have been designated by trustees.

	Balance 1.4.21 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.22
New Building Fund	201,137 1,390	- -	(3,533) (1,390)	- -	197,604 -
Mini-bus Fund	7,597	-	(7,597)	-	-
Mobile unit Fund					
	<u>210,124</u>	<u>-</u>	<u>(12,520)</u>	<u>-</u>	<u>197,604</u>

The new building fund was designated to the maintenance of the head office of the Association.

The mini-bus fund is designated to purchase one vehicle that is used to carry out training and activities with young people involved with the association.

The mobile unit fund is designated to provide creative meeting space and flexible support for our staff working with young people on the streets or in communities where there is no available community building.

**1 CONTROLLING PARTY****7**

The charity is controlled by the Trustees. No one Trustee has ultimate control.

**THE YOUTH ASSOCIATION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2022**

<b>INCOMING RESOURCES</b>	2022	2021
	£	£
<b>Voluntary Income</b>		
Donations	-	35,000
	<u>-</u>	<u>35,000</u>
<b>Incoming resources from charitable activities</b>		
Helping young people to participate	35,816	27,424
Youth work	426,426	310,037
Training	56,423	50,930
	<u>518,665</u>	<u>388,391</u>
<b>Total incoming resources</b>	<u>518,665</u>	<u>423,391</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Client support	369,336	288,421
Accommodation	14,719	5,615
Office services	7,910	6,086
Central management	123,156	101,698
Bank charges	140	127
	<u>515,261</u>	<u>401,947</u>
<b>Governance costs</b>		
Examiner remuneration	1,980	1,980
	<u>1,980</u>	<u>1,980</u>
<b>Total resources expended</b>	<u>517,241</u>	<u>403,927</u>
<b>Other operating income</b>		
Release of grant	4,919	-
JRS claims	-	17,222
	<u>4,919</u>	<u>17,222</u>
<b>Net income</b>	<u><u>6,343</u></u>	<u><u>36,686</u></u>



**THE YOUTH ASSOCIATION**

England & Wales - Charity number 519883

---

# Accounts

---



**THE YOUTH ASSOCIATION  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**

**Company registration number: 02154503  
Charity number: 519883**

# THE YOUTH ASSOCIATION

## CONTENTS

	<b>Pages</b>
Company information	1
Report of the Trustees	2-12
Independent examiners' report to the trustees	13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16-23
Detailed Statement of Financial Activities	24

## **THE YOUTH ASSOCIATION**

### **Company information**

**Registered Company number**  
02154503 (England and Wales)

**Registered Charity number**  
519883

### **Registered office**

12 South Parade  
Wakefield  
West Yorkshire  
WF1 1LR

### **Trustees**

M A Jones \*  
H M F Jones \*  
D Tolfrey  
S Hagan  
A Gill (resigned 11th March 2021)  
A Alker  
K Sheard  
C Allcock (appointed 11th March 2021)

\* Also directors of the company.

### **Accountants and Independent Examiner**

Wheawill & Sudworth Limited  
Chartered Accountants  
35 Westgate  
Huddersfield  
HD1 1PA

### **Bankers**

HSBC Bank PLC  
33 Park Row  
Leeds  
West Yorkshire  
LS1 1LD

### **Solicitors**

Henry Hyams & Co  
Oxford House  
Oxford Row  
Leeds  
LS1 3BE

### **Chief Executive Officer**

A Clow

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2021**

The Trustees present their annual report and audited financial statements for the year ended 31 March 2021.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice "Accounting and Reporting by Charities" revised in 2005.

#### Structure, Governance and Management

The Company is limited by guarantee and is governed by its Memorandum and Articles of Association. It is a Registered Charity, number 519883.

The Directors of the Company are listed on page 1 and are also members of the Board of Trustees. The Trustees are usually elected by the members of the Company, although some may be co-opted to meet particular requirements. There are two classes of Trustees; the first is made up of Trustees under 25 years of age who have been beneficiaries of The Association in the past (who may serve for a maximum of 4 years) and Trustees over the age of 25 years (who may serve for a maximum of 3 years and seek an optional further 3 years extension to their trusteeship to a maximum of 6 years in total).

The Trustees usually meet three monthly and no fewer than three times a year. They consider and agree a business plan and budget. Performance against them is considered at Trustees meetings, whereas operational performance is reviewed monthly. Detailed scrutiny of particular aspects of the Association's performance is wholly devolved to Board sub-committees, viz finance and human resources. These systems of internal control are designed to ensure that the Board of Trustees (i) is completely engaged at a strategic level, (ii) is aware of the risks that the Company may face and (iii) is provided with reasonable, but not absolute, assurances against material misstatement or loss.

#### Risk Review

The Trustee Board has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are annually reviewed to ensure that they still meet the needs of the Charity. Additionally, the Trustee Board have developed a risk analysis tool for the assessment of future ventures and review all risks (in terms of probability and potential impact) on an ongoing basis. This tool is used in conjunction with the Association's risk register to maintain a 'live' record of actions taken to control the organisation's significant risks.

The Board has created a Sub Group of its members, to which it delegates the day-to-day control of financial activity and operational risks. The Sub Group meets monthly, keeps minutes and reports to the Board. At each meeting the Sub Group receives full management accounts, including cash flow forecasts, income and expenditure

accounts, forecast profit and loss accounts and a balance sheet. The Sub Group authorises and reviews all of the Association's protocols and procedures, which control every aspect of the processes surrounding income and contracting, expenditure and purchasing, payroll, bank and tax reconciliation and financial reporting. All cheques and mandated expenditure require the signature of two out of four authorised signatories, at least one of which must be a member of the Board of Trustees.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES (continued)

#### YEAR ENDED 31 MARCH 2021

##### Objectives and Activities

The principal activities of The Youth Association during the year continued to be to promote schemes for young people that encourage their potential and develop their physical, mental, economic and emotional well being. Our activities are open to all but focused on the needs and aspirations of young people living in some of poorest communities in Yorkshire. The trustees consider that through this work the charity is creating substantial public benefit through the practical support, educational activities and active citizenship it encourages amongst young people, engaging their families and the wider communities in which they live.

Ever since our founding in 1904, it has been the Association's mission **to grow Yorkshire's future.**

*We do this by helping young people in Yorkshire to;*

- Build their self-confidence and feel proud of themselves.
- Identify their goals and aspirations and make progress in achieving them.
- Start a business, get a job or get on a course.
- Meet new people, make new friends and have new experiences

*Our aims are always to;*

- Deliver high quality services that young people say matter to them.
- Be experimental and innovative in the way we do things.
- Form partnerships and alliances with other organizations that share our mission and outlook.
- Stick to our long-standing principles and values about how our work should be done.
- Listen to young people and trust them, be there when they need us and never judge them.

We have published a detailed statement of our principles and our definition of good youth work, and this is also available to download from our website: ([www.youth-association.org](http://www.youth-association.org))

##### Achievements and Performance

Despite the significant threat of the pandemic and its lockdowns, we have managed to thrive and grow our work and reputation. Pleasingly, as one of the few organisations remaining fully operational online (returning to face-to-face work as soon as we were legally able), we have become a 'go to' outlet for several local authorities and funders seeking to support young people through Covid. Additionally, we have received unprecedented levels of philanthropic donations from corporate and charitable sources, unsought and based entirely on our reputation. For the sixth year running, we have managed to develop our staff and take on new workers while managing to balance our income and expenditure and maintain a healthy balance sheet. The Association has continued to deliver outputs and outcomes that remain qualitatively of the highest standards and are still delivered primarily with some of the most disadvantaged young people in Yorkshire. We remain resolute in our strategy to seek only funding and resources that are aligned with our values and

mission; we continue to pursue a future built on our core values and we are pleased to report that the focus on our unique approach and high quality products which meet the needs and aspirations of young people continues to bear fruit. Our continuing long-term stable outlook bear out our optimism and belief in the power of good youth work.

The Trustees are proud of the work of our talented and committed staff team who have shown dedication, flexibility and skill in delivering such a variety of work with young people in many different communities. The Board are grateful for the support provided by students and volunteers, as well as the hundreds of young people who give their time to support their peers. Together they make our values and mission a reality for young people's lives.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2021**

Throughout the year, we have continued successfully to operate a range of innovative projects in West and South Yorkshire, that play an important part in the lives of many hundreds of often vulnerable children and young people. Last year, we reported our planned intention to achieve a number of specific milestones and targets. Below, we have listed our evaluative report of those planned outcomes:

- All of our contracted outcomes have been achieved. Specifically, for all individual funds over £15,000, our achievements have been;

***Barnsley Detached (Children in Need, BMBC and Yorkshire Sport):*** Building on 14 years of concerted detached work that has covered almost every part of the Barnsley borough, we have been funded by BBC Children in Need to work with Roma and recently-arrived young people across the town, and by Barnsley Council and Yorkshire Sport to work in the central district. Our detached work has engaged 320 individual young people and organized a series of community events and school holiday activities. Music and sport have continued to be a significant element of our work and young people have developed a new focus on mental health and wellbeing, especially in light of the challenges of Covid. We were pleased to be able to help a group of local LGBTQ+ young people to form and develop a strong presence in the central area of Barnsley.

***Leeds Detached:*** During the last 6 years we have steadily been growing our detached work in East Leeds. With the financial support of Clarion Housing, Leeds Community Foundation, Leeds City Council and West Yorkshire Violence Reduction Unit, we have been able to deliver 5 detached sessions per week in Sutton Park, Halton Moor, Burmantofts, Richmond Hill, East End Park, and the Nowells and Belbrookes areas of Harehills. Working closely with partners, we have encouraged and supported a team of young community ambassadors who have led several community events this year. The Community Action Project young ambassadors in Leeds have been an inspiration in their community and have led a community consultation on sport and support services needed in their area, as well as organising some food distribution to those in need. Our work on violence reduction has made strong progress, with large numbers of young people learning more about the risks of carrying knives, exploring their identities and feelings through positive drill music. As well as helping families to gain access

to food parcels throughout lockdowns, our staff have also created and distributed thousands of printed activity and support packs to young people through our work and network partners.

**KFC Foundation:** For a third and final year, we were supported by KFC Foundation as their Yorkshire and Humber regional charity partner. Their support has funded innovations in our street-based work in Leeds.

**Youth Work Training (Wakefield College and the national youth work bursary):** This was our second year of training youth work students in the community at scale. Training others and equipping them to deliver effective youth engagement and activity is an important route through which TYA can secure our mission and embed strong youth work values in the workforce of the future. Young people in year 12 at Wakefield College were supported to complete a level 2 certificate and a level 3 diploma in youth work and adults were trained online at levels ranging from the level 2 award to the level 3 diploma. In all, we trained 75 youth work students and provided placements for 6 youth work students on university courses.

## THE YOUTH ASSOCIATION

### REPORT OF THE TRUSTEES (continued)

#### YEAR ENDED 31 MARCH 2021

***Tudor Trust:*** Across Doncaster, Leeds and Bradford our aim is to establish a growing culture of ambition, resilience and attainment among young Roma people, underpinned by improved aspirations and increased social inclusion. We are working hard towards these ambitions but this is highly dependent on resources to sustain our Roma-focused work. Our projects are often funded by relatively small grants, paying largely for front-line delivery. While such funds are essential, we have found ourselves in a position where the sustainability of the work is at risk and each project operates as a silo with little integration between them. The Tudor Trust is providing a huge boost to our work by helping us to solve the above issues. Their grant contributes towards the costs of our Project Coordinator and some management overheads, allowing us to generate consistent development across all three Roma-focused projects and helping to sustain the work in the longer term.

***Youth Endowment Fund:*** The Youth Endowment fund enabled us to take our pilot StreetSafe project, developed in 2019/20, and roll it out across Leeds, Bradford and Doncaster in areas of high need. StreetSafe provides wrap-around support for young people at street level – a setting where parents, schools and most other services have little reach. The YEF has allowed our StreetSafe teams to engage young people at street-level, running interactive street-based workshops on topics such as toxic masculinity, drugs awareness, knife crime awareness and CPR training. The funding has provided over 200 youth work sessions across three areas that have been attended over 2,000 times by 566 young people.

***TNLCF Covid grant:*** The National Lottery Community Fund enabled us to continue working in the communities we were supporting pre-pandemic, helping us to reshape our work to meet the fast-changing Covid-19 response needs. The Covid response grant paid for much needed core costs and enabled us to take members of the youth work team off furlough. The grant helped us to reduce deteriorating mental health and loneliness among young people, inspire young people to broaden their ambitions and increase access to reliable Covid-19-related guidance and information.

The Trustees are proud of the depth and focus of our work, combined with the high quality standards achieved. Overall, the Association worked with 5,341 named young people across our range of programmes and activities. The feedback that we have received from young people and partners bears testimony to the high regard in which the quality and integrity of our work is held. Our website continues to be an excellent showcase of our impact on the lives of young people and their communities and receives widespread praise from funders and partners as an example of how impact can be reported effectively. We continued to provide accredited training through ABC, and increasingly through our own digital badge scheme and StreetSmart programme.

These are just a few indicators of our reach and success in the last year. We have also worked with young people to create and develop a system of quality assurance and measurement and it is now routinely used to monitor all of our face-to-face work.

This year we continued to implement our strategy to develop innovative and transformational services based on our quality-driven ethos of good youth work, to raise the self-awareness, self-esteem, skills and aspirations of young people. Our offer continues to grow and attract investment and funding. In line with our strategy we pursued the following priorities.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

**YEAR ENDED 31 MARCH 2021**

#### ***Service development priorities***

1. We expanded our youth work training offer in the community, with 40 learners being supported across the region. We have restricted our in-college youth work training of younger people, which has proved to be unsustainable.
2. We have sustained our detached work in West and South Yorkshire and consolidated it by attracting enhanced funding to make a greater impact in the areas of greatest need.
3. We developed an online platform to support all of our youth work training and enhance learner experience and efficiencies.
4. We have embraced much of the online meeting and group work innovations that we learned in the lockdown and these are now routine elements of our work, offering ongoing benefits and cost savings for the future.

#### ***Staffing and Trustee Board priorities***

1. We increased our staffing capacity, student placements and volunteering by the equivalent of 2.5 full-time workers.
2. We recruited two new Trustees in the over-25 class of trustee membership and we recruited a new cohort of young Ambassadors, from whom will be elected two new Trustees this year.

#### ***PR (public relations), marketing and financial priorities***

1. We continued to promote brand-awareness of TYA through social media, by young people to young people.
2. We maintained our website and social media platforms and showcased more positive impact of our work and the efficacy of our principles and methods.
3. We continued to raise awareness of our core mission, values and services.
4. We made a moderate financial surplus, despite the impact of the COVID-19 pandemic.

#### **Financial Review**

In what could have been a difficult year, we are pleased to report that we grew the level and range of our income and achieved a moderate surplus. We hoped to maintain and diversify our income base this year and we have done so. We have received an unprecedented level of unsought donations from philanthropists to develop our work too. The Trustees are confident that our managed cost base and new and emerging funding streams will continue to provide financial stability and sustainability for the future. The full impact of the COVID-19 pandemic remains hard to predict, but we will aim to return at least a break-even balance in 2021-22, while implementing the new strategy we have developed this year. Overall, our income increased by 15.1% (£55,454) while our expenditure increased by 9.7% (£35,944).

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2021**

#### **Reserves Policy**

The Association carries out a variety of long and short term projects. The Trustee Board have examined the requirements of free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Board considers that such free reserves should be equal to the sum necessary to suspend or terminate the Association's activities over a period of 3 months, which equates to £107,507 in general funds; this figure has been increased since last year to reflect the recent increases in staffing and operations. The Board has decided to designate a Reserves and Development Fund that will include both general reserves and other free general funds that will be used to develop the Association's work in line with our strategic mission. At the end of 2020-21, the value of the Reserves and Development Fund was £177,411 an increase of £41,412 from last year. The Board continues to oversee an ongoing and managed process of cost control in all projects and administrative support functions of the Association, which should provide a platform for stability in the medium-term and the growth of development funds in future years.

#### **Plans for Future Periods**

In the spring of 2021, we developed our latest organisational strategy, designed to steer us through the next 3 years. In summary we are continuing to move in the direction of travel that we started almost ten years ago, because it's still working for us and the young people we serve. More than that, we are really seeing the investment we have already made in our planning starting to pay off in terms of the quality of our work and the growth in our resources.

Our mission is still relevant, because our young people and funding partners tell us so. Despite being over 100 years old at its core, our mission is probably more relevant and 'current' than it's ever been. The pandemic has been a strange time that threatens to cast a long shadow into the future of many young people. In all this turbulence, we know that there will be challenges to youth work resources from a new austerity and challenges to youth work practice from the legacy of social distancing, but we also know that there will be new opportunities for good youth work to establish itself as a long-term part of the solution to the issues Covid-19 has raised. We aim to position ourselves to be leaders in finding and establishing those youth work solutions.

We intend to make the next few years a period of real investment in the skills of our team and in our organisational learning as to 'what works, what matters and what's sustainable?' Building on the new planning and personal development models we have already created, we believe that a renewed focus on theories of change, practice-lead innovation and proving impact in changing the things that young people tell us matter the most, will be the best platform for creating scalable youth work programmes for the future.

Reputation based on the quality of what we do remains our best marketing tool. We remain committed to sharing our learning, our practice and its impact as the best

way to reinforce our credibility as leaders in our field, as well as the power of good youth work.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2021**

### **Our programme development priorities for 2021-4 and the year ahead**

#### Expansion of our detached work

Detached youth work is our primary method and our ability to deliver at street-based level on issues that are not normally tackled successfully is our key USP.

We are convinced that making good on our commitment to develop outstanding programmes and youth work curricula that impact on the most pressing needs felt and voiced by young people we are already working with, will prove to be the best platform for expansion to other locations in the longer-term. Our priority this time will be to deepen our detached work in existing patches and locations and to build a controlled expansion around those areas by joining neighbouring work and filling youth work delivery gaps around where we already operate.

This year we will look to consolidating our work in Leeds by joining together the neighbourhoods we already have a presence in to develop a more cohesive offer for east Leeds. We will aim to sustain our work in Barnsley central and pave the way for an expansion to other parts of the borough.

#### StreetSafe

Using detached work to address knife crime and street violence has been a major area of learning and development for us in the last two years. While we have learned a lot during our early innovations of StreetSafe, there is still much more to do. Funding has poured into our work on this issue and we are keen to repay our existing funders with meaningful and lasting impact. A thoughtful and careful establishment of StreetSafe now as a programme and brand will reap rewards in future years.

This year we will curate all of the activities we have developed over the last two years into a defined StreetSafe programme, ready to be trialled in other areas.

#### Good mental health through good youth work

Talent Match gave us a real opportunity to start to learn what can make a difference when we are working with young people whose primary barriers to progression is poor mental health. We learned a lot, but now we have a funded opportunity, in partnership with the NHS, to really test our theories and create a programme of activities and support that could be a game-changer in terms of the role youth work can play in primary mental health care. We will be investing in expert training to make sure all our staff are mental health first aiders and working closely with partners to build a working coalition of likeminded specialists to support and strengthen our offer.

This year we will experiment with our methods as part of the Selph pilot in Wakefield with a view to growing this aspect of our work in 2022.

#### StreetSmart

StreetSmart is our programme of linked and structured activities that enable young people to gain rigorous but informal accreditation of their 'learning through doing' with us. Although informal accreditation is not a current priority for funders, it does add structure to much of our work and help us to train and develop our own staff in new types of group work. It also enhances all of the funding bids we make where StreetSmart is an element.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2021**

This year we will refine our StreetSmart informal accreditation model into a simple and coherent method of recognising young people's achievement in all of our work, with the intention of introducing its value and merits to local colleges and employers in 2022.

#### Co-production and involvement

We have a long and strong tradition in this field of work and it is increasingly becoming a mainstream priority for large scale grant funders who see 'people in the lead' and participant voice as key elements of any authentic person-centred project. We will look to establish co-production practices at the core of all our work, as well as seeking funding to act as co-production and involvement champions and enablers where possible. Co-production is a key factor in enabling us to create meaningful challenge and personal growth for young people. It is also written into our own constitution as an organisation.

This year we will seek funding to develop a programme of youth voice that encompasses all of the areas in which we work and that enhances our work with Ambassadors.

#### Food distribution

Making sure people are fed has been a priority for us for some years; we discovered that hungry young people couldn't concentrate on their work with us and their food poverty was an immediate barrier to their involvement. Over time, we have received more and more resources to help with this aspect of our work and the need for it doesn't show any signs of abating. Food distribution per se is not a part of our mission, but as a method of youth work-based social action, (where young volunteers are in the lead of organising and distributing food), it is a real opportunity. It also helps to establish us as a trusted partner in the communities where we operate.

This year we aim to make healthy holidays food distribution a social action project involving young people as volunteers and decision-makers.

#### Partnership development and bid leadership

Recent years have seen us do well at attracting multi-year grant funding to roll out our work. We will carry on constructing bids for just TYA and we will train more of our team to be able to play a constructive part in such bid writing. Our analysis has shown that strategically more impactful resources could be made available to our work through joining and (where advantageous and advisable) leading larger-scale partnership bids for funds. We would only consider leading a partnership bid where the main or fundamental competence is the type of youth work we deliver.

This year we will aim to spearhead the development of a new youth work partnership in the voluntary sector in Barnsley and to facilitate coordinated bidding for funds.

#### Youth work apprenticeships

The government is set to focus much of its skills agenda in terms of youth work on its chosen apprenticeship model. We know that engaging with the apprenticeship funding regimes as a training provider brings a level of complexity that is both hard to master and has the potential to cost much more in lost opportunity than it would bring to TYA. We will continue to deliver our existing training courses, funded by the bursary and by individuals and employers, and only where that training is substantively online and assessed at distance. If the apprenticeship comes to replace the bursary, we will only become trainers to the scheme if we can recruit specialist trainers and buy-in management support in the context of a business plan that would essentially represent a stand-alone operation meeting its own costs.

## **THE YOUTH ASSOCIATION**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2021**

We have no intention to develop any involvement in apprenticeships this year, preferring to see the outcome of changes to the local skills agenda expected in 2022.

#### Roma focused work

We are rightly proud of our achievements in recent years of gaining the trust of the Roma community and developing youth work with young Roma people. We will continue to support the Roma community whenever they live in communities and neighbourhoods that are the focus of our work; we may even prioritise areas that include significant numbers of Roma residents, precisely because of our prior learning of how best to serve their needs. We do not want to be seen as profiting from our relationship with Roma communities, so we will no longer be looking to create programmes that only seek to support Roma people as the primary reason for our involvement.

This year we will consolidate our existing work in Doncaster and Bradford with Roma young people.

### **Our organisational development priorities for 2021-4 and the year ahead**

#### Staff training and development

Much of our strategic intent will be aimed at investing in our people. Greater productivity from all staff based on a clearer understanding of our planning methodology, our theories of change and logic models, a deeper grasp of youth work theory, well-constructed and tested youth work curricula and the confidence to self-direct and lead programmes and projects, will all be key to our success in growing our impact with young people. These things take time, effort and resources and can't be delivered piecemeal. We have created a new Portfolio of Excellence personal development programme aimed at front-line youth work staff and based on our own youth work DNA planning model; with the full agreement of colleagues, we have attached our Portfolio of Excellence to enhanced salary scales.

This year we will be supporting colleagues to take a lead in the oversight and development of curriculum areas and specialities and rolling-out relevant training to others in the team. Where we have identified specific training needs, such as mental health awareness, we will be buying in the best training we can find as cost-effectively as possible. We will expect to see all colleagues submitting evidence to our Portfolio of Excellence development scheme.

#### Board recruitment

All but two of our long-standing trustees are scheduled to stand down in rotation over the next three years, as their terms come to an end. Our amazing Chair, Maggie Jones, will be one of the retiring trustees too.

This year, we will be supporting a smooth handover to the existing Vice-chair, Clare Alcock and we aim to bring in at least two new trustees, including a new Treasurer. Our aim will be to recruit a further two trustees per year until 2024; staggered recruitment will help cushion the impact of term-end standing down in the future.

#### Ambassador trustees

Our constitution requires two eligible young people from our Ambassador group to be elected as young trustees to the Board each year. The pandemic has meant this was a challenge in 2020, so we will schedule plenty of training and support activities each month, on a rolling programme, to maintain a strong presence of young service users on our trustee Board.

### **THE YOUTH ASSOCIATION**

#### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 31 MARCH 2021**

This year we aim to recruit a new cohort of Ambassadors and have trustee election in the first quarter of 2022.

#### Succession of leadership planning

In 2024, our CEO since 1999, Andy Clow, will be retiring from his role. As part of our succession strategy the current Operations Director, Dmitry Fedotov, has been selected as his successor and Andy and Dmitry will continue to follow a managed process of experience-based mentoring and development to ensure the handover of leadership is as seamless as possible.

This year we will continue to implement a planned programme of mentoring and training in line with our 3-year handover profile.

#### Middle management capacity

As Dmitry moves up, there will be a vacuum in terms of support for the role he currently provides. Stepping up while maintaining much of his existing role is not tenable and we will be looking to encourage our own talent to step forward and take on some of that challenge. Like our Portfolio of Excellence, we will be creating a first and second level management training pathway for staff that have achieved the portfolio. While external recruitment of a new Operations Director is always an option, growing our own is always our first choice preference to maintain our strong organisational culture.

This year we will identify the specific skill gaps and middle management roles we need to fill in the medium-term and assess the capacities, potential and ambitions of our youth work staff to meet them, along with the specific development and support they need to get there.

### **Trustees' Responsibilities for the Financial Statements**

Company and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and financial activities of the Charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE YOUTH ASSOCIATION****REPORT OF THE TRUSTEES (continued)****YEAR ENDED 31 MARCH 2021**

## Statement as to Disclosure of Information to Independent Examiner

So far as each of the Trustees at the date of this report is aware:

- There is no relevant information of which the company's independent examiners are unaware; and
- The Trustees have taken all steps which they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiners are aware of that information.

## Independent examiner

The independent examiner, Wheawill & Sudworth Limited, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2022.

## Approval

The report of the members of the Board of Trustees was approved on 9 September 2021 and signed on their behalf by:

.....  
M Jones  
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
THE YOUTH ASSOCIATION  
FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 12 to 22.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act and section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**D M Butterworth**

**Wheawill & Sudworth Limited**  
**Chartered Accountants**  
**35 Westgate**  
**Huddersfield**  
**HD1 1PA**  
**9 September 2021**

**THE YOUTH ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted General Funds 2021 £	Designat ed Funds 2021 £	Restrict ed Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	2	35,000	-	-	35,000	26,895
<b>Incoming resources from charitable activities</b>						
Charitable activities	3	388,391	-	-	388,391	341,042
<b>Total incoming resources</b>		<u>423,391</u>	<u>-</u>	<u>-</u>	<u>423,391</u>	<u>367,937</u>
<b>RESOURCES EXPENDED</b>						
<b>Charitable activities</b>						
Support services	4	109,866	3,533	-	113,399	104,402
Youth activities		287,004	1,417	-	288,421	261,385
Administration and fundraising		127	-	-	127	156
<b>Governance costs</b>	5	<u>1,980</u>	<u>-</u>	<u>-</u>	<u>1,980</u>	<u>2,040</u>
<b>Total resources expended</b>		<u>398,977</u>	<u>4,950</u>	<u>-</u>	<u>403,927</u>	<u>367,983</u>
<b>Other operating income</b>						
JRS claims		<u>17,222</u>	<u>-</u>	<u>-</u>	<u>17,222</u>	<u>-</u>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>	6	41,636	(4,950)	-	36,686	(46)
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>217,973</u>	<u>215,074</u>	<u>-</u>	<u>433,047</u>	<u>433,093</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>259,609</u></u>	<u><u>210,124</u></u>	<u><u>-</u></u>	<u><u>469,733</u></u>	<u><u>433,047</u></u>

**THE YOUTH ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

		Unrestricted			Total	Total
	Note	General	Designat	Restrict	Total	Total
	s	Funds	ed	d	Funds	Funds
		2021	Funds	Funds	2021	2020
		£	2021	2021	£	£
<b>FIXED ASSETS</b>						
Tangible assets	10	82,197	210,124	-	292,321	297,047
Investments	11	1	-	-	1	1
		<u>82,198</u>	<u>210,124</u>	<u>-</u>	<u>292,322</u>	<u>297,048</u>
<b>CURRENT ASSETS</b>						
Debtors: amounts falling due within one year	12	65,652	-	-	65,652	53,749
Cash at bank and in hand		190,132	-	-	190,132	111,902
		<u>255,784</u>	<u>-</u>	<u>-</u>	<u>255,784</u>	<u>165,651</u>
<b>CREDITORS</b>						
Amounts falling due within one year	13	(78,373)	-	-	(78,373)	(29,652)
<b>NET CURRENT ASSETS</b>		<u>177,411</u>	<u>-</u>	<u>-</u>	<u>177,411</u>	<u>135,999</u>
<b>NET ASSETS</b>		<u>259,609</u>	<u>210,124</u>	<u>-</u>	<u>469,733</u>	<u>433,047</u>
<b>FUNDS</b>	14					
Unrestricted funds					469,733	433,047
Restricted funds					-	-
<b>TOTAL FUNDS</b>					<u>469,733</u>	<u>433,047</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 9 September 2021 and were signed on its behalf by:

.....

**M A Jones**  
**Director**

**Company registration number: 02154503**

**THE YOUTH ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2021****1 Accounting policies****General information and basis of preparation**

The charitable company constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the period ended 31 March 2016. No transitional adjustments were required resulting from this and there were no consequential changes in accounting policies.

**Consolidation**

In the opinion of the Trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts.

**Incoming resources**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- \* the donor specifies that the grant or donation must only be used in future accounting periods; or
- \* the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods are provided).

Government grants of a revenue nature are recognised in the period to which they relate.

The subsidiary's trading profits are recognised as income on receipt of the related gift aid donation.

Investment income is recognised on a receivable basis.

**Volunteers and donated services and facilities**

The value of services provided by volunteers has not been included in these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

## THE YOUTH ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### YEAR ENDED 31 MARCH 2021

#### 1 Accounting policies (continued)

##### Resources expended

Expenditure is recognised on an accrual basis as a liability and is incurred inclusive of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent, estimated usage or proportionate to income generated.

##### Intangible fixed assets

Website costs are amortised in equal instalments over 3 years being their estimated useful economic life.

##### Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at a rate calculated to write off the cost of each asset over its estimated useful life as follows:

Freehold land	- 1% straight line
Leasehold property	- 10% straight line
Fixtures and equipment	- 20% reducing balance
Electrical and computer equipment	- 20% straight line
Motor vehicles	- 14% reducing balance

##### Stock

Stocks are stated at direct cost or net realisable value if lower.

##### Pension commitments

The company has a defined contribution pension scheme and the costs of contributions made by the company is charged in the accounts as incurred.

##### Leasing commitments

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

##### Funds structure

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted

funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2021**

**1 Accounting policies (continued)**

**Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

<b>2 VOLUNTARY INCOME</b>	2021 £	2020 £
Donations	35,000	26,895
	<u>          </u>	<u>          </u>
<b>3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	2021	2020
	£	£
<b>Activity</b>		
Training	50,930	45,190
Helping young people to participate	27,424	19,887
Youth work	310,037	275,965
	<u>          </u>	<u>          </u>
	388,391	341,042
	<u>          </u>	<u>          </u>
<b>4 CHARITABLE ACTIVITIES COSTS</b>	2021	2020
	£	£
Support services	113,399	104,402
Youth activities	288,421	261,385
Administration and fundraising	127	156
	<u>          </u>	<u>          </u>
	401,947	365,943
	<u>          </u>	<u>          </u>

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2021**

<b>5 GOVERNANCE COSTS</b>	2021 £	2020 £
Examiner remuneration	1,980	2,040

**6 NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):	2021 £	2020 £
Examiner remuneration	1,980	2,040
Depreciation - owned assets	9,895	9,239

**7 TRUSTEES' REMUNERATION AND BENEFITS**

D Tolfrey received £1,725 (2020: £1,077) for services provided to the charity and of this £210 (2020: £270) was outstanding at the year end.

**Trustees' Expenses**

Trustees' travel expenses for the year ended 31 March 2021 were £Nil (2020: £Nil).

**8 STAFF COSTS**

The aggregate payroll costs were:

	2021 £	2020 £
Salaries and wages	289,362	254,172
Social security costs	21,621	19,601
Pension contributions	28,253	25,523
	<u>339,236</u>	<u>299,296</u>

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

	Number	Number
Number of staff	16	15
Employees earning more than £60,000 per annum:	1	1
Between £60,000 and £70,000	<u>1</u>	<u>1</u>

**9 PENSION COSTS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £28,253 (2020: £25,523).

## THE YOUTH ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2021 (continued)

<b>1 0</b>	Freehold property £	Leasehold Property £	Fixtures and fittings £
<b>REVALUATION/COST</b>			
At 1 April 2020	353,261	31,129	30,903
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>353,261</u>	<u>31,129</u>	<u>30,903</u>
<b>DEPRECIATION</b>			
At 1 April 2020	78,426	31,129	24,853
Charge for the year	3,533	-	1,210
On disposals	-	-	-
At 31 March 2021	<u>81,959</u>	<u>31,129</u>	<u>26,063</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>271,302</u>	<u>-</u>	<u>4,840</u>
At 31 March 2020	<u>274,835</u>	<u>-</u>	<u>6,050</u>
	Motor Vehicles £	Computer Equipmen t £	Totals £
<b>COST</b>			
At 1 April 2020	40,651	39,796	495,740
Additions	-	5,169	5,169
Disposals	-	-	-
At 31 March 2021	<u>40,651</u>	<u>44,965</u>	<u>500,909</u>
<b>DEPRECIATION</b>			
At 1 April 2020	27,105	37,180	198,693
Charge for the year	3,026	2,126	9,895
On disposals	-	-	-
At 31 March 2021	<u>30,131</u>	<u>39,306</u>	<u>208,588</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>10,520</u>	<u>5,659</u>	<u>292,321</u>
At 31 March 2020	<u>13,546</u>	<u>2,616</u>	<u>297,047</u>

Freehold property was valued on 9 November 2011 by Holroyd Miller Chartered Surveyors at £300,000

on an open market basis with vacant possession.

## THE YOUTH ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

#### YEAR ENDED 31 MARCH 2021 (continued)

The trustees consider the current net book value of £271,302 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2021 the net book value of freehold property under the historical cost accounting rules would be £211,118 (2020: £213,631).

#### 1 FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	1
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2021	1
	<hr/> <hr/>
At 31 March 2020	1
	<hr/> <hr/>

The company owns 100% of the issued share capital of Youth Trade Limited. The aggregate of Youth Trade Limited's capital and reserves at 31 March 2021 was £1 (2020: £1). Youth Trade Limited was dormant throughout the year.

1 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE 2 YEAR	2021	2020
	£	£
Grants and funding receivable	61,771	52,659
Prepayments and accrued income	3,881	1,090
	<hr/>	<hr/>
	65,652	53,749
	<hr/> <hr/>	<hr/> <hr/>
1 CREDITORS: AMOUNTS FALLING DUE WITHIN 3 ONE YEAR	2021	2020
	£	£
Trade creditors	1,787	2,356
Amounts owed to group undertakings	1	1
PAYE/NI	6,329	6,131
Other creditors	38	108
Accruals and deferred income	2,025	5,509

Grants and funding in advance	68,193	31 15,547
	<u>78,373</u>	<u>29,652</u>

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021 (continued)**

**1 MOVEMENT IN FUNDS**

**4**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	217,973	41,636	259,609
Designated fund	215,074	(4,950)	210,124
	<u>433,047</u>	<u>36,686</u>	<u>469,733</u>
<b>TOTAL FUNDS</b>	<u>433,047</u>	<u>36,686</u>	<u>469,733</u>

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

	Incoming resources £	Resources Expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	440,613	398,977	41,636
Designated fund	-	4,950	(4,950)
<b>Restricted fund</b>	-	-	-
	<u>440,613</u>	<u>(403,927)</u>	<u>36,686</u>
<b>TOTAL FUNDS</b>	<u>440,613</u>	<u>(403,927)</u>	<u>36,686</u>

Included within general funds are the following:

	Balance 1.4.20 £	Movement in funds £	Transfers £	Balance 31.3.21 £
General funds	155,354	41,636	737	197,727
Revaluation reserve	62,619	-	(737)	61,882
	<u>217,973</u>	<u>41,636</u>	<u>-</u>	<u>259,609</u>

**THE YOUTH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021 (continued)**

**1 DESIGNATED FUNDS**

**5**

Included within general fund are the following amounts that have been designated by trustees.

	Balance 1.4.20 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.21
New Building Fund	204,670 1,616	- -	(3,533) (226)	- -	201,137 1,390
Mini-bus Fund	8,788	-	(1,191)	-	7,597
Mobile unit Fund					
	<u>215,074</u>	<u>-</u>	<u>(4,950)</u>	<u>-</u>	<u>210,124</u>

The new building fund was designated to the maintenance of the head office of the Association.

The mini-bus fund is designated to purchase one vehicle that is used to carry out training and activities with young people involved with the association.

The mobile unit fund is designated to provide creative meeting space and flexible support for our staff working with young people on the streets or in communities where there is no available community building.

**1 CONTROLLING PARTY**

**6**

The charity is controlled by the Trustees. No one Trustee has ultimate control.

**THE YOUTH ASSOCIATION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2021**

<b>INCOMING RESOURCES</b>	2021 £	2020 £
<b>Voluntary Income</b>		
Donations	35,000	26,895
	<u>35,000</u>	<u>26,895</u>
<b>Incoming resources from charitable activities</b>		
Helping young people to participate	27,424	19,887
Youth work	310,037	275,965
Training	50,930	45,190
	<u>388,391</u>	<u>341,042</u>
	<u>423,391</u>	<u>367,937</u>
<b>Total incoming resources</b>		
	<u>423,391</u>	<u>367,937</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Client support	288,421	261,385
Accommodation	5,615	8,850
Office services	6,086	5,445
Central management	101,698	90,107
Bank charges	127	156
	<u>401,947</u>	<u>365,943</u>
<b>Governance costs</b>		
Examiner remuneration	1,980	2,040
	<u>403,927</u>	<u>367,983</u>
<b>Total resources expended</b>		
	<u>403,927</u>	<u>367,983</u>
<b>Other operating income</b>		
JRS claims	17,222	-
	<u>36,686</u>	<u>(46)</u>
<b>Net income/(expenditure)</b>	<u>36,686</u>	<u>(46)</u>