

Charity Registration No. 801688

Company Registration No. 02369817 (England and Wales)

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	T Eastwood R Hartley CH Wells S Hedger D Wright M Pascoe
<b>Secretary</b>	T Eastwood
<b>Chief Executive</b>	Mr N Smith
<b>Treasurer</b>	Mr C Wells
<b>Patron</b>	Hon EAH Boscawen
<b>Charity number</b>	801688
<b>Company number</b>	02369817
<b>Principal address</b>	The House Youth Centre Carlyon Road ST AUSTELL Cornwall PL25 4DB
<b>Registered office</b>	The House Youth Centre Carlyon Road ST AUSTELL Cornwall PL25 4DB
<b>Auditor</b>	RRL LLP Peat House Newham Road TRURO Cornwall TR1 2DP
<b>Bankers</b>	Royal Bank of Scotland 2 Old Town Street PLYMOUTH Devon PL1 1DP

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**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2021**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

**Charitable objectives**

The charity exists for the purpose of the social education of young people aged 8-25 years by supporting and developing the work of various youth organisations and to enhance youth provision within Cornwall through the development of projects which address youth issues. In particular we aim to achieve the following objectives:

1. To support children and young people, especially, but not exclusively, those most at risk to enable them to realise their full potential and to facilitate their social and personal development.
2. To provide programmes and projects that address issues that place young people at risk.
3. To broaden children and young people's aspirations and horizons by providing them with a range of opportunities that are innovative and challenging.
4. To support and empower youth groups/clubs and build their capacity to enable young people within their community to make a positive contribution.
5. To raise the profile of young people within the community/county and to celebrate their achievements.

Our projects work alongside young people enabling them to access a wide variety of positive activities including sports work, outdoor activities, music, dance, issue-based workshops and education and training opportunities. In addition, we run dedicated projects providing information, advice and guidance to young people aged 11-19 years, mental health support and a mentoring programme. Our projects enable young people to build their confidence, self-esteem, teamwork and co-operation skills and their ability to make positive and informed choices. Our mental health work provides young people across Cornwall with essential access to therapies to address low to moderate mental health issues such as low mood or anxiety.

**Public benefit**

The council of management have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. In particular the council of management consider how planned activities will contribute to the aims and objectives set and the impact they have on our beneficiaries. The main beneficiary of our work is young people aged 8-25 years old living in Cornwall but the trustees also recognise the work of adult volunteers who, in providing support services to young people in their community, also become beneficiaries through accessing activities we deliver such as training and accreditation opportunities.

**Review of activities and future developments**

The specific projects currently in progress and a review of each project's activities are shown on pages 31 - 33. These projects enable us to fulfil our charitable objectives of providing opportunities for young people to enable them to grow and develop as individuals and positive members of society and fulfilling our public benefit requirement.

**YOUNG PEOPLE CORNWALL  
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**Achievements and performance**

**Statistics - 2020/21.**

**Participants:** (where a young person is known to a worker by name and is registered on our database):

2171 young people accessed our direct services on a regular basis during the year.

Average age of participant: 15 years 1 month.

**Reach:** (the number of young people our services meet during our activities and campaigns)

In 2020/21 the organisation has reached **8734** young people living in Cornwall achieved through work in schools, direct work, affiliated youth clubs, large events, activity programmes, music gigs, sporting events and project work.

**Number of Volunteers / Groups Supported:**

**589** volunteers have supported over 2500 young people across the county.

**68** youth groups have been supported.

**£75k** of funding has been secured for these groups.

**Impact:**

In 2018, we engaged a local consultancy firm to help us ascertain the social value of our work with young people. We worked alongside the consultants for 18 months and their findings were produced in 2020. The following is taken from the final report:

'In 2018, YPC supported 2634 young people and made a massive difference to their lives from increasing confidence, improving self-esteem, helping young people to become more resilient during their transition to adulthood, supported young people to reduce or stop drug use, and through offering structured activities, young people were kept off the streets and less likely to get in trouble with the police.

Young people have been prevented from becoming homeless, and in one case, the information, advice and guidance offered to a young couple led to them deciding not to have their baby adopted and they are now a happy and loving family raising the new generation of young people who may come into contact with YPC in the future. Young people have been supported to gain recognised qualifications and to enter the world of employment. Young people's mental health has been supported which reduced their need to visit their GP or access secondary mental health services. They have helped countless numbers of community organisations, parish councils and town councils to implement their youth strategy and develop youth services within local communities and Cornwall as a whole. These only scratch the surface of the impact YPC has on the young people of Cornwall and the wider community.

During focus groups, one young person stated:

*"On multiple occasions, attending YPC youth groups has literally saved my life. If it weren't for the people I met through the group—I wouldn't be here."*

and another said:

*"I can now speak more confidently about my mental health without fear or shame that someone would belittle me."*

# YOUNG PEOPLE CORNWALL (LIMITED BY GUARANTEE) TRUSTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

During the focus groups with key stakeholders, the following statements were made:

*"When targeted youth support disappears, a spike in youth crime appears. Joint working with YPC has a massive positive impact on residents, communities, and my colleagues comment on this too" (PC Andy Filkin, Devon and Cornwall Police)*

*"Cornwall Council have been dealing with significant budget reductions in recent years (75%). YPC delivers a lot of the services for 11+ contracts and even though there is less money, they maintain their values and relationships along with effective processes." (Mel Carne, 11+ Commissioner, Cornwall Council)."*

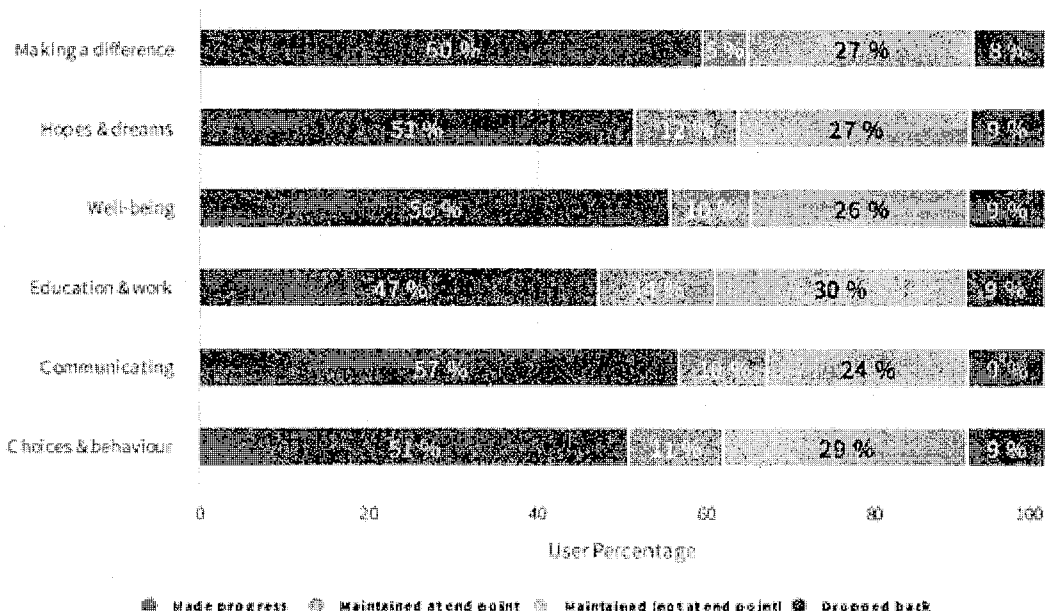
The final report found that for every £1 invested in our services we achieve a return of £3.18 meaning that in the financial year 2020/21 we created **£5,314,666** worth of social value in the community where we work.

We use the Outcomes Star to measure the impact of our work on the lives of young people accessing our services. The Outcomes Star helps us ascertain individual changes in behaviour. The tool captures where young people are and their progress in 6 areas of their lives, all of which are considered essential to contribute to the personal and social development of a young person. Young people are asked to fill in the 'Youth Star' (supported by a youth worker) at the beginning of a project or intervention and then do the same at regular intervals throughout their involvement with the project. The results are then collated and can show demonstrable progress in the 6 areas and as such individual outcomes can be highlighted and the impact of our interventions measured.

The following distance travelled chart is based on interventions made with young people between April 1st 2020 – March 31st 2021 and shows data referring to 1185 young people accessing our services who completed a Youth Star. As can be seen an average 53.5 % of young people are making progress in each of the outcome areas with the biggest improvement in making a difference. The lowest improvement is in the area of education and work which still highlights an average improvement of 1.36 on the scale over the period of time a young person spends in contact with our charity.

## Star Online Distance-travelled Report

How much progress are people making in each outcome area?

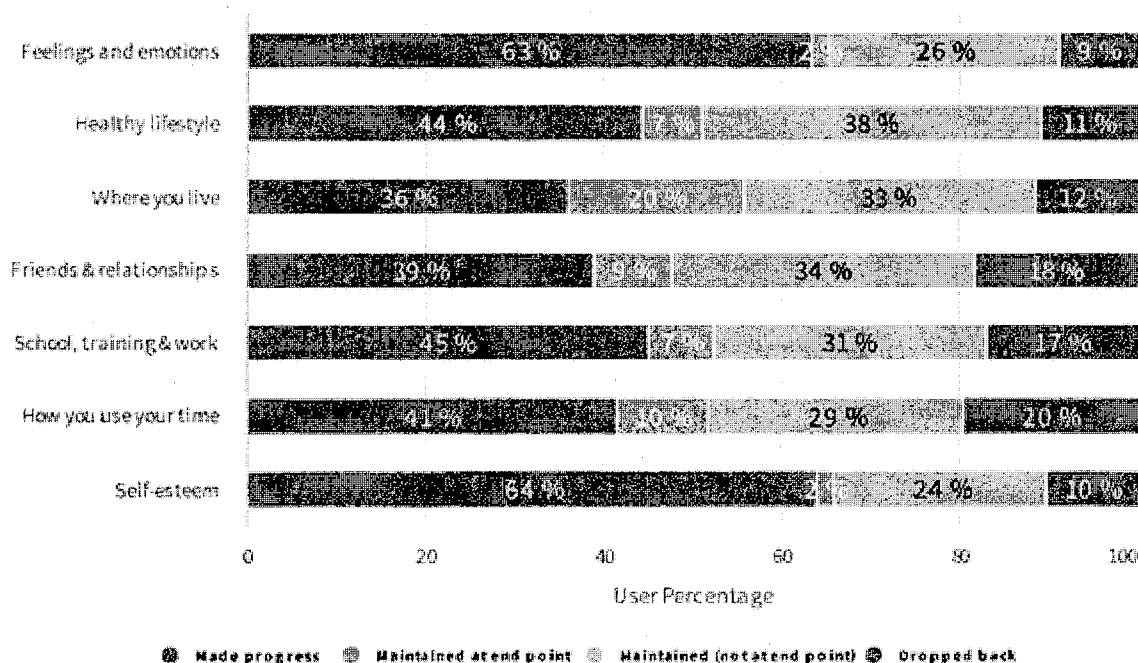


# YOUNG PEOPLE CORNWALL (LIMITED BY GUARANTEE) TRUSTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The following distance travelled chart shows the impact of our mental health and emotional well being work with young people. This chart shows the results of 187 young people who accessed services such as Comic Relief Young Men's work, emotional resilience groups and our Well-Being practitioner support. As can be seen, our interventions highlight how our programmes massively help improve young people's self-esteem and ability to manage their emotions. When compared with the previous year's results, the chart suggests the negative impact that Covid has had on young people's friendships & relationships during the various lockdowns they have experienced whilst they were isolated from friends, schools and normal leisure activities.

## Star Online Distance-travelled Report

How much progress are people making in each outcome area?



## Projects

**Zeb's** youth drop in centre and café based in Truro. Offering day and evening drop-in and training opportunities including music, catering, independent living, arts and crafts and issue-based projects. The venue provides information, advice and guidance to young people on a range of issues, positive activities and opportunities for personal and social development. Throughout the Covid pandemic the project offered a digital youth club, 1-1 support for vulnerable young people and detached and outreach work across the city.

**Hear Our Voice** young people's mental health project offers outreach across the county. The project offers support and advocacy to young people with, and those at risk of, mental health problems. The project helps facilitate the children and adult mental health services (CAMHS) children and young people's board where young people can actively inform the commissioning process and ensure their views are heard when service delivery is being planned. The project also delivers the well-being practitioner programme and also hosts the Department of Health funded VCSE Health and Well Being project. Funded by Kernow Clinical Commissioning Group, Exeter University and the Dept. of Health.

**The House Youth Centre** is a town centre based youth club in St Austell. The centre provides information, advice and guidance, positive activities, music work and issue-based workshops. The centre has dedicated music and café facilities and is the only open access youth centre in St Austell funded by St. Austell Town Council and others. Throughout the pandemic the centre has continued to deliver digital youth work, outreach and detached work in the town and provided vulnerable young people with 1-1 support.

# **YOUNG PEOPLE CORNWALL (LIMITED BY GUARANTEE) TRUSTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

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**Inspire Project:** Originally funded by the Big Lottery Fund this programme now includes The Duke of Edinburgh Award Scheme and our work in supporting young people to attend the special educational needs & disabilities (SEND) board.

**You Decide:** Originally funded by Big Lottery Fund, the project targets communities across Cornwall and offers positive activities for young people and opportunities for them to get involved in developing local youth provision alongside community representatives.

**National Citizen Service (NCS):** Open to all 16/17 year olds in England, NCS brings together young people from different backgrounds and helps them develop greater confidence, self-awareness and responsibility. It encourages personal and social development by working on skills such as leadership, teamwork and communication. Participants take part in two weeks of residential based work with a focus on outdoor activities and social action followed by two weeks of planning and running their own social action project within their own community.

**Victim of Crime Project:** Delivered in partnership with Young Devon and funded by the Office of the Police and Crime Commissioner. This project provides support to young people who have been victims of crime, offering them support, advocacy and individually tailored interventions designed to address feelings of isolation, loneliness, anxiety & loss.

**Ambitions: European Social Fund (ESF)** funded project aimed at young people who are at risk of or who are not in education, employment and training. The project works with young people providing them with individual support, group work and activities designed to help them move closer to a positive outcome.

**Comic Relief:** The 'By us, For us' Young men's mental health project offers flexible and informed mental health support within a youth work-led, accessible and non-clinical environment, meeting young men 'where they are at'. Provided through a combination of activity-led groups, targeted youth support and peer leadership, based in local communities. Funded by Comic Relief.

**Comic Relief Recovery Fund:** Covid-related recovery funding to reach out to and work with vulnerable and isolated young people during the Covid Pandemic. The fund enabled us to deliver digital youth work, detached sessions and provide valuable 1-1 support to young people.

**Creative Art Therapy:** The Creative Art Project will support children & young people who are accessing CAMHS services and the well-being practitioner service. It will provide them with opportunities to engage in creative art-based activities that support their return to good mental health.

## **Parish Youth Project:**

A partnership project which aims to provide youth services for young people living in the parish of St Agnes and is still in early stages of development. Funding received from St. Agnes Parish Council.

**Play Therapy:** A project that uses play therapy to work with children and young people to tackle mild mental health and behavioural issues. Funded by Kernow Clinical Commissioning Group (KCCG).

## **Health and Wellbeing Fund:**

Co-funded by the Department of Health and Social Care and the KCCG, this project works with young people with emotional resilience and low level mental health problems to give them strategies to cope by employing two well-being workers.

**Youth Endowment Fund:** A year long programme for young people in Truro and St Austell. The programme will build confidence and self-worth with weekly group sessions and 1 to 1 support, developing activities, association and community projects to reduce isolation and increase positive involvement in the local community. Working with partners, achieving a qualification and inspiring role models will increase young people's aspirations and sense of achievement.



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**Barnardos See, Hear, Respond:** A national project in response to the Covid Pandemic, managed by Barnardos, providing therapeutic support to children and their families who needed support with mental health and emotional wellbeing, Group work activity to children and their families on a variety of issues, street based/ detached work to children not engaged with traditional services within their communities, reintegration into education support for children who had become disconnected from schools.

## **'Your Way' - 11+ Services for Cornwall including:**

**Community Development:** A project building on our traditional support service for volunteer led youth clubs and the participation and involvement work that The Inspire Project has developed. Commissioned by Cornwall Council, managed by The Learning Partnership for Cornwall and the Isles of Scilly, and co-delivered by Young People Cornwall and Cornwall Rural Community Charity – the project aims to increase the availability of sustainable youth provision across Cornish communities by offering training, resources and expertise to volunteers / organisations wishing to or already delivering youth work activities. The participation side of the project aims to increase the involvement of young people's decision making within their own community's and we also support the Members of Youth Parliament.

**Information, Advice and Guidance (IAG):** Providing quality assured IAG to young people aged 11-19 years living in Cornwall. Currently being delivered in the West, Mid and East of the county with the hope of expanding into the major towns and population areas of Cornwall over the next three years.

**Emotional Resilience:** This strand aims to improve the mental health and well-being of young people aged 11-19 years across Cornwall through three ways: access to online counselling delivered by Kooth (Xenzone), a mentoring programme delivered by Young People Cornwall and specific group work for young people affected by mental health issues (delivered by Young People Cornwall) through the Hear Our Voice project.

**Headstart:** A Big Lottery Fund Project delivered through Cornwall Council and The Learning Partnership for Cornwall and the Isles of Scilly. Aimed at increasing the emotional resilience of young people across the county to enable them to better deal with mental health issues. Young People Cornwall has been commissioned to provide community and youth facilitators to provide direct interventions to young people who have been identified as having early signs of mental health issues and to provide training and support to community groups to enable them to work with and provide localised support to young people. 'Your Way' - 11 + Services for Cornwall including:

## **Volunteers**

The council of management wish to express their thanks to all those who have given their time to act as volunteers on the projects we run, with the youth clubs that we support and those that support the Duke of Edinburgh Programme.

During 2020/21 we supported over 500 volunteers across the county, all of whom offer vital services to young people and often at times and in places across Cornwall where there is no other youth provision. Volunteers are supported by Young People Cornwall in a number of ways including providing DBS checks, safeguarding training, mentoring and support, access to accredited training programmes and a telephone support line for safeguarding issues.

## **Work for and with other organisations**

The charity assists other organisations to fulfil their objectives. This work can form an income for the charity and the gross income is reported in the notes to the accounts. We aim to continue to support organisations who can contribute to furthering our aims of increasing and providing opportunities for young people living in Cornwall and to establish partnerships which promote quality work with young people.

Young People Cornwall is an affiliated organisation of UK Youth and supports them to achieve their aims and objectives. Young People Cornwall is a member of the The Learning Partnership for Cornwall and the Isles of Scilly, Cornwall Voluntary Sector Forum, Safer Cornwall and the Our Safeguarding Children Partnership (OSCP) and works closely with these organisations to ensure that we are able to influence strategic decision-making at a county, regional level and national level.

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We have worked closely with a range of partners including the One Vision Board for Cornwall and the Isles of Scilly (One Vision Partnership Board), the Kernow Clinical Commissioning Group, The Learning Partnership for Cornwall and the Isles of Scilly, Cornwall Foundation Trust, locality based youth work teams, Careers South West, the Voluntary Sector Forum and other organisations who have a vested interest in the lives of young people such as Truro City Council, St. Austell Town Council, parish councils, resident associations and community groups.

**Partnerships and collaborations**

Young People Cornwall is involved in a range of partnerships and collaborations which enable us to improve our services and respond to the diverse needs of young people living across our county. We would like to thank the following organisations who support our work:

The Learning Partnership for Cornwall and the Isles of Scilly, Cornwall Rural Community Charity, Kooth, Xenzone, Penhaligon's Friends, First Light, Young Devon, Victim Care Unit, CAMHS, Brook, Groundswell, Carefree, Careers South West, Kernow Clinical Commissioning Group, BF Adventure, Exeter University, University of St. Mark and St. John, Safer Cornwall, OSCP all of whom are vital in helping us maintain essential services to young people.

These partners enable us to improve our offer to young people, bring expertise and resources to our programmes and help us achieve positive outcomes for young people accessing our services. In many cases our partners provide specialist services for the young people we are working with, providing referral pathways and exit routes for vulnerable and disadvantaged young people. In other cases, our partners enhance our delivery programmes by bringing expertise and knowledge which we are able to draw upon and which can address particular needs or issues of the young people we are working with.

The trustees would like to thank all of our partners who help us provide young people with a wide variety of opportunities to develop their skills, confidence, resilience and self-esteem and essential specialist interventions.

**Financial review**

The results for the year are set on page 19.

**Reserves policy**

The trustees review the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be between 3 and 6 months of expenditure. The target is £325k to £650k in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident at this level they would be able to continue the current activities in the event of a significant drop in funding. The present level of reserves available to the charity is £833,257.

The present level of unrestricted reserves available to the charitable company is £424,319 (2020: £335,250), this includes £145,000 of designated reserves (2020: £145,000) giving free reserves of £279,319 (2020: £190,250).

The present level of restricted reserves is £408,938 (2020: £283,737) giving total charity funds of £866,257 (2020: £618,987).

**Our Funders**

The Council of Management would like to express their thanks to the following funders and grant giving trusts who continue to support the valuable work of Young People Cornwall. Their investment helps us to continue to improve the quality of life for young people living in the county and to meet our charitable objectives.

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Big Lottery Fund, Comic Relief, Cornwall Council, The Learning Partnership for Cornwall and the Isles of Scilly, Kernow Clinical Commissioning Group, NHS England, Big Lottery Fund, NCS Trust, Truro City Council, St. Austell Town Council, Liskerrys Youth, St Agnes Parish Council, Berryfields and District Community Centre, Liskeard Town Council, Newquay Youth Project, Blackwater Village Hall, Gwennap Parish Council, St Enoder Parish Council, Young Devon, The Office of the Police and Crime Commissioner and UK Youth.

**Investment policy**

The council of management has considered the most appropriate policy for investing funds, and has found that bank deposit accounts meet current requirements. In recent times the trustees have directed funds into different bank accounts to ensure that our capital is protected by the Financial Services Compensation Scheme.

**Internal control and risk management**

The council of management regularly review the risks to which the charity is exposed, update the strategic and operational risk registers and have taken appropriate action through the implementation of procedures and policies necessary to ensure consistent quality of delivery and performance for all operational aspects of the charitable company.

2020/21 has been a challenging year for the charity, the staff and the young people whom we serve. The Covid 19 pandemic presented us with new challenges and we are proud of our quick response in enabling our services to move on to digital platforms. All of our projects continued throughout the national lockdown(s) by providing on-line support to young people, digital youth clubs, on-line activities, telephone support, web-chat sessions and through the delivery of detached and outreach youth work to target isolated and vulnerable young people.

We are especially proud of the fact that we continued to deliver our work 7 days a week, 16 hours a day throughout the first national lockdown and provided young people and their families with a consistent service that often proved to be a lifeline for families struggling to cope. The trustees commend the staff in delivering this level of service at an unprecedented time and prioritising the needs of young people.

One of the biggest risks we were exposed to arising out of the pandemic was ensuring compliance with covid legislation and ensuring the health and safety of our staff, young people and the public. Our outsourced provider of health and safety advice (Ellis Whittam) was immensely helpful and supplied us with the necessary information, advice and resources needed to remain Covid secure. The trustees would like to thank the office manager helping us ensure the safety of all staff using the office by liaising with Ellis Whittam and equipping the youth work teams with appropriate PPE and advising employees on actions that needed to be taken in order to ensure safe delivery of our services.

By continuing to deliver our services throughout the pandemic we were able to mitigate the financial effects on the charity. Our funders and stakeholders were generally supportive in the actions we took to ensure continued delivery and to maintain our contracts. The trustees would like to thank those funders who were supportive of the actions we took to prioritise delivery to young people in a safe and covid-secure way, in particular, the Kernow Clinical Commissioning Group, Comic Relief, NHS England, St. Austell Town Council and Truro City Council all of whom were extremely supportive and offered a variety of support to the charity. As a result of the pandemic, and in order to manage our finances, the trustees took the decision to furlough some of our staff at various times throughout the year – generally the staff who were furloughed had child-care responsibilities or had been working on 'payment by results' contracts which were difficult to deliver in a digital manner. The trustees would like to thank all those staff affected by these decisions for their understanding and flexibility.

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Inevitably, the restructuring of our services incurred unanticipated costs in terms of supplying office equipment for staff who were working from home, PPE and costs associated with digital delivery. The senior management team worked hard to secure Covid related funding to help minimise the overall costs of such purchases to the charity. During this financial year we received Covid recovery funding from Comic Relief & Barnardo's as well as managing a Winter Covid Fund from Cornwall Council to give financial aid to the most deprived families. These funds enabled us to expand or maintain our work and reach out to the most vulnerable young people at an unprecedented time.

The trustees consider the financial sustainability of the charity remains a risk given the uncertain economic conditions we are operating in. The charity is expecting a reduction in annual income from 2021 as several contracts with Cornwall Council will come to an end. Despite this, senior management team have worked hard to identify and diversify our income streams for 2021 and beyond, and the trustees are confident that the charity is well-placed to weather a loss of income.

In January 2021, the trustees, staff team and key stakeholders embarked on a strategic review of the organisation culminating in a new strategy and business plan for 2021-2025. The strategy will enable us to move forward positively and mitigate the financial pressures the organisation may face in the next few years. The new strategy prioritises investing in our staff to ensure they are equipped with the skills necessary to continue to provide agile and responsive services, income diversification, increasing our profile and ensuring we continue to deliver high quality, needs-led services.

The trustees recognise the impact of Covid on the lives of the young people who access our services. Safeguarding young people and our staff remains a key priority for the organisation. The last year has seen an exponential rise in safeguarding concerns – mainly attributed to young people experiencing the negative effects of lockdowns and Covid 19. The trustees recognise the risks associated with working with serious safeguarding issues and the extra demands this places on staff in terms of reporting – we are confident that our systems are robust and that we have the knowledge and expertise to manage the risks associated with working with young people and will continue to invest in our staff to ensure they are able to respond appropriately, swiftly and have the support in place they need.

In 2020/21 we recorded 637 safeguarding concerns in total with 480 of these being related to mental health issues & 39 related to suicide attempts. This is a significant rise on the previous year & is of particular concern. The remaining concerns relate to child protection issues, bullying, county lines involvement, & child sexual exploitation.

## **Plans for Future Periods**

### **Our strategic aims for the period 2021-2022**

#### **Aim 1:**

**Create, develop and maintain high quality young person-led youth services enabling them to learn, prosper, be healthy, feel secure and connected to their families and communities.**

Young People Cornwall is committed to ensuring we put young people at the heart of everything we do. The pandemic of 2020/21 may have resounding long term effects on the wellbeing, education, mental health and future prosperity of our young people. Over the next four years we will ensure that our existing and new provision remains driven by the needs of young people, responsive to the challenges they face and works with considered regard to their families.

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**Actions:**

- Promote the voice of young people by raising awareness of local issues, ensuring the voices of young people, their families and organisations that support them, are heard, listened to and used to inform future decision making.
- Identify gaps in services and provision by working with stakeholders, young people, their families and the wider community.
- Remain agile, flexible and responsive to the needs of our stakeholders and the wider community.
- Create bespoke packages of support for young people, schools and communities that provide personal development and opportunities for young people to fulfil their potential.
- Build upon our success in engaging with and providing support to young people using digital platforms / interventions.

**Aim 2:**

**Maintain organisational vitality and sustainability by ensuring we have the people, resources, and expertise to strengthen and expand our work.**

We will build on our reputation and awareness of being a local charity for young people living in Cornwall offering a range of support and leisure services. We will support our staff to ensure they have the knowledge and expertise to give young people the right support at the right time. We will continue to diversify our income streams by working collaboratively with a range of partners.

**Actions:**

- Invest in our team to ensure they continue to create the right culture to deliver our objectives.
- Staff are encouraged to take ownership and responsibility by being involved in decision making.
- Staff learning and development is planned to achieve our objectives and to ensure the needs of young people are always met.
- Support and develop our staff and volunteers with quality assured training which provides pathways for progression.
- Grow our own staff by identifying potential and talent and investing in those individuals.
- Ensure the health and well-being of our staff team.
- Ensure effective governance through support for our Board of Trustees.
- Continue with our core fundraising strategy.
- Develop links with corporate organisations to include fundraising, volunteering and awareness campaigns.
- Develop digital fundraising campaigns.
- Grow support from grant funding, legacies and donations.

**Aim 3:**

**Increase the profile of Young People Cornwall by celebrating the achievements of young people and the impact of our services.**

We know that positive and high-quality youth work can have a significant impact on young people and their communities. We are committed to ensuring that young people have a platform upon which to celebrate their achievements and positive contributions they make to their communities and wider society. We will promote the value of youth work to partners and communities by celebrating our outcomes and the successes of young people engaged in our programmes.

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**Actions:**

- Develop a Theory of Change understandable to our stakeholders.
- Develop / Improve presence on all social media platforms ensuring content is valuable, appropriate and original.
- Expand use of local and social media, as well as existing channels to spread communications.
- Develop local awareness and support through celebration events.
- Demonstrate the impact of the charity through annual reports, info graphics etc
- Invest in promotion, publicity and marketing the charity.
- Review and further develop our brand & organisational website.

**Structure, governance and management**

Young People Cornwall is a charitable company limited by guarantee, incorporated on 7 April 1989 and registered as a charity on 8 June 1989. The organisation is governed by a board of trustees which ensures that Young People Cornwall is fulfilling its charitable objectives legally and effectively to bring about real, positive and lasting change in young people's lives. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board are elected at the AGM to serve a period of three years, subject to ratification at each AGM.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Eastwood  
R Hartley  
CH Wells  
S Hedger  
D Wright  
M Pascoe

The board of trustees is made up of individuals with a particular interest in improving the lives of young people but who also bring specialist knowledge in education, mental health, youth work and business or provide financial and legal professional expertise. The board also represent our stakeholder groups namely the local community, private business and the public sector. The board meets quarterly and agrees the activity and overall strategy for the organisation and gives due consideration to risk management, performance and financial matters. On occasion the board will appoint and organise sub-committees to cover specific aspects of the work of the charity. Day to day operations of the charity are delegated to the Chief Executive and the staff team.

**Trustee Recruitment and Training**

The council of management review the composition of the board on an annual basis. A skills audit is undertaken to determine whether the board has the prerequisite skills to administer and lead the charity and if a gap is identified then the trustees reach out to and target individuals / stakeholders from the local community who may be able to assist. If such an exercise is unsuccessful then an open recruitment process will be undertaken utilising the press and social media. A selection process is then undertaken whereby prospective trustees will meet with the current board and/or senior staff and a decision will be made by the board as to whether the candidate is suitable.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2021**

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Trustee training is undertaken on a regular basis: Trustees are provided with an induction pack, job description and training in various areas including safeguarding, equality and diversity and health and safety. Training that is specific to the trustee's role will be offered as and when available or if a need is identified.

**Members' liability**

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of members at 31 March 2021 is 6 (2020: 6).

**Pay policy for senior staff**

The trustees and the senior management team comprise the key management personnel of the charity, to be in charge of directing and controlling, running and operating the charity on a day to day basis. All board members give of their time freely and no board member received any remuneration in the year for their role as a board member. Details of the board members' expenses and related party transactions are disclosed in notes 8 and 19 to the financial statements. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the council benchmark against pay levels in other similar organisations.

**Auditor**

In accordance with the company's articles, a resolution proposing that RRL LLP be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustee's report was approved by the Board of Trustees.



**D Wright**

Trustee

Dated: 25 November 2021

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEE'S RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees, who are also the directors of Young People Cornwall for the purpose of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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



**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF YOUNG PEOPLE CORNWALL**

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**Opinion**

We have audited the financial statements of Young People Cornwall (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF YOUNG PEOPLE CORNWALL**

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**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustee's report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustee's report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustee's report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the statement of trustee's responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF YOUNG PEOPLE CORNWALL**

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations surrounding the safeguarding of young people were most significant to the charity as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Discussion with management as to how compliance with these laws and regulations is monitored;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of trustee meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness and evaluating the business rationale of significant transactions outside the normal course of business.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF YOUNG PEOPLE CORNWALL**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RRL LLP

**Mark Williams (Senior Statutory Auditor)  
for and on behalf of RRL LLP**

25 November 2021

**Chartered Accountants  
Statutory Auditor**

Peat House  
Newham Road  
TRURO  
Cornwall  
TR1 2DP

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<b><u>Income from:</u></b>						
Donations and legacies	3	6,468	-	18,135	24,603	1,127
Charitable activities	4	11,608	-	1,543,808	1,555,416	1,497,940
Investments	5	1,656	-	-	1,656	427
<b>Total income</b>		<b>19,732</b>	<b>-</b>	<b>1,561,943</b>	<b>1,581,675</b>	<b>1,499,494</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	6	5,895	-	1,361,510	1,367,405	1,426,377
<b>Net incoming resources before transfers</b>		<b>13,837</b>	<b>-</b>	<b>200,433</b>	<b>214,270</b>	<b>73,117</b>
Gross transfers between funds		75,232	-	(75,232)	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>89,069</b>	<b>-</b>	<b>125,201</b>	<b>214,270</b>	<b>73,117</b>
Fund balances at 1 April 2020		190,250	145,000	283,737	618,987	545,870
<b>Fund balances at 31 March 2021</b>		<b>279,319</b>	<b>145,000</b>	<b>408,938</b>	<b>833,257</b>	<b>618,987</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		3,125		6,250
<b>Current assets</b>					
Debtors	11	140,083		232,408	
Cash at bank and in hand		756,271		504,141	
		896,354		736,549	
<b>Creditors: amounts falling due within one year</b>	12	(66,222)		(123,812)	
Net current assets			830,132		612,737
<b>Total assets less current liabilities</b>			833,257		618,987
<b>Income funds</b>					
Restricted funds	15		408,938		283,737
<u>Unrestricted funds</u>					
Designated funds:					
Financial commitment fund		60,000		60,000	
Property fund		85,000		85,000	
	16	145,000		145,000	
General unrestricted funds		279,319		190,250	
			424,319		335,250
			833,257		618,987

These financial statements are prepared in accordance with special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements were approved by the Trustees on 25 November 2021



D Wright  
Trustee

Company Registration No. 02369817

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		250,474		30,430
<b>Investing activities</b>					
Interest received		1,656		427	
<b>Net cash generated from investing activities</b>			1,656		427
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			252,130		30,857
Cash and cash equivalents at beginning of year			504,141		473,284
<b>Cash and cash equivalents at end of year</b>			756,271		504,141

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

**Charity information**

Young People Cornwall is a private company limited by guarantee incorporated in England and Wales. The registered office is The House Youth Centre, Carlyon Road, ST AUSTELL, Cornwall, PL25 4DB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing documents, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants could become repayable if certain conditions are not met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**1.4 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relevant to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs represent the cost of relevant audit and accountancy fees.



**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

**(Continued)**

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% straight line
----------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.6 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.9 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds represent unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2 Critical accounting estimates and judgements**

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

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

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	6,468	-	6,468	1,127
Grants receivable	-	18,135	18,135	-
	<u>6,468</u>	<u>18,135</u>	<u>24,603</u>	<u>1,127</u>
<b>For the year ended 31 March 2020</b>	<u>202</u>	<u>925</u>		<u>1,127</u>

HMRC - grants have been received totalling £18,135 (2020: £Nil) to help with the furloughed staff whilst in a nationwide lockdown due to COVID-19.

**4 Charitable activities**

	2021 £	2020 £
Grant income	1,549,218	1,453,756
Other income	6,198	44,184
	<u>1,555,416</u>	<u>1,497,940</u>
Analysis by fund		
Unrestricted funds - general	11,608	9,414
Restricted funds	1,543,808	1,488,526
	<u>1,555,416</u>	<u>1,497,940</u>

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**4 Charitable activities**

**(Continued)**

**Analysis of Grant Income**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Health & Wellbeing Fund	-	32,453	32,453	65,243
Parish Youth Project	-	3,000	3,000	3,000
Play Therapy Fund	-	26,340	26,340	25,000
Community Development	-	188,555	188,555	183,948
Ambitions	-	18,172	18,172	56,299
Boat Build	-	-	-	19,782
SEND	-	18,745	18,745	17,972
Hear Our Voice	-	481,996	481,996	387,507
NCS	-	52,416	52,416	139,961
LIFT	-	-	-	5,591
Zebs	-	72,618	72,618	56,945
Barnardos	-	74,597	74,597	-
Mentoring	-	55,016	55,016	56,324
Comic Relief	-	45,667	45,667	49,873
Comic Relief - Covid 19	-	36,292	36,292	-
You Decide	-	35,932	35,932	38,877
YEF	-	20,164	20,164	-
IAG	-	89,931	89,931	91,924
The House	-	55,695	55,695	58,965
General fund	4,078	-	4,078	139
Winter Covid Scheme	6,000	-	6,000	-
Creative Art Therapy	-	33,880	33,880	-
Head Start	-	159,329	159,329	171,212
Inspire	-	6,000	6,000	-
Victims of Crime	-	32,342	32,342	25,194
<b>Total grant income</b>	<b>10,078</b>	<b>1,539,140</b>	<b>1,549,218</b>	<b>1,260,176</b>

HSCVF income consists of £24,339 (2020: £Nil) of funding received from The Health and Social Care Volunteering Fund.

You Decide income consists of £Nil (2020: £38,877) of funding received from Big Lottery.

Government grants from Cornwall Council and NHS Kernow Clinical Commissioning group totalled £805,686 (2020: £549,236).

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**5 Investments**

	2021 £	2020 £
Interest receivable	1,656	427

**6 Charitable activities**

	Unrestricted Fund £	Restricted Fund £	2021 £	2020 £
Staff costs	99,127	1,033,742	1,132,869	1,072,090
Depreciation and impairment	-	3,125	3,125	3,125
Training costs	1,328	5,098	6,426	9,812
Rent, rates and utilities	8,053	9,115	17,168	18,559
Insurance and subscriptions	6,452	13,722	20,174	12,955
Repairs and maintenance	5,977	10,701	16,678	21,491
Printing, postage and stationery	1,582	15,659	17,241	17,249
Advertising	95	1,296	1,391	1,654
Educational and residential costs	589	12,741	13,330	65,653
Telephone and IT costs	3,636	29,310	32,946	42,450
Travelling	697	29,726	30,423	102,362
Legal and professional	4,010	40,562	44,572	35,773
Organisational support costs	(146,402)	146,402	-	-
General expenses	10,792	1,143	11,935	5,799
Irrecoverable VAT	54	9,168	9,222	8,217
	(4,010)	1,361,510	1,357,500	1,417,189
Share of governance costs (see note 7)	9,905	-	9,905	9,188
	5,895	1,361,510	1,367,405	1,426,377

Overhead and support costs have been allocated on an appropriate basis between activities.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**7 Support costs**

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Audit and accountancy fees	-	9,905	9,905	9,188	Governance
	-	9,905	9,905	9,188	
Analysed between Charitable activities	-	9,905	9,905	9,188	

Governance costs includes payments to the auditors of £3,300 (2020: £3,100) for audit fees, and £1,150 for other services (2020: £950).

**8 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than as referred to in note 19.

**9 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
(Including the management committee) during the year:	49	47
Full time equivalent:	37	37

**Employment costs**

	2021 £	2020 £
Wages and salaries	1,022,993	968,466
Social security costs	82,716	76,064
Other pension costs	27,160	27,560
	1,132,869	1,072,090

Redundancies were paid in the year totalling £1,460 (2020: £Nil).

There were no employees whose annual remuneration was £60,000 or more.

**YOUNG PEOPLE CORNWALL  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**10 Tangible fixed assets**

	Motor vehicles £
<b>Cost</b>	
At 1 April 2020	50,878
At 31 March 2021	50,878
<b>Depreciation and impairment</b>	
At 1 April 2020	44,628
Depreciation charged in the year	3,125
At 31 March 2021	47,753
<b>Carrying amount</b>	
At 31 March 2021	3,125
At 31 March 2020	6,250

**11 Debtors**

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	122,177	215,344
Other debtors	17,906	17,064
	140,083	232,408

**12 Creditors: amounts falling due within one year**

	2021 £	2020 £
	Notes	
Other taxation and social security	21,404	47,656
Deferred income	13 33,000	65,250
Accruals	11,818	10,906
	66,222	123,812

**YOUNG PEOPLE CORNWALL  
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FOR THE YEAR ENDED 31 MARCH 2021**

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**13 Deferred income**

	2021 £	2020 £
Arising from funding received in advance	33,000	65,250
	<u>33,000</u>	<u>65,250</u>
Deferred income is included in the financial statements as follows:		
Current liabilities	33,000	65,250
	<u>33,000</u>	<u>65,250</u>

Deferred income represents funding received in advance.

**14 Retirement benefit schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes was £27,160 (2020: £27,560).

At the year end £3,568 contributions were outstanding (2020: £3,987).



**YOUNG PEOPLE CORNWALL**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>				
	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Ambitions	-	20,821	(22,772)	1,951	-
Hear Our Voice	89,579	482,146	(422,892)	-	148,833
NCS 2020 & 2021	-	52,491	(46,389)	(6,102)	-
Zebs	-	79,463	(29,599)	(4,740)	45,124
Inspire	293	6,343	19,033	-	25,669
IAG	12,588	89,931	(92,623)	(9,896)	-
Parish Youth Project	6,858	3,000	-	-	9,858
You Decide	40,260	40,185	(35,882)	-	44,563
Community Development	-	189,655	(178,394)	(11,261)	-
Mentoring	24,087	55,016	(50,101)	(29,002)	-
Food	4,717	-	-	(4,717)	-
Headstart	6,814	159,329	(141,394)	-	24,749
Barnardos	-	74,597	(74,597)	-	-
Health & Wellbeing	29,335	32,453	(59,229)	-	2,559
Victims of Crime	14,260	32,342	(31,106)	-	15,496
Creative Art Therapy	-	33,880	-	-	33,880
Comic Relief	26,227	81,959	(91,270)	-	16,916
SEND	6,440	18,745	(17,612)	(7,573)	-
The House	11,859	63,083	(36,824)	-	38,118
Play Therapy Fund	10,420	26,340	(32,868)	(3,892)	-
YEF	-	20,164	(16,991)	-	3,173
	<u>283,737</u>	<u>1,561,943</u>	<u>(1,361,510)</u>	<u>(75,232)</u>	<u>408,938</u>

**YOUNG PEOPLE CORNWALL  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**15 Restricted funds**

**(Continued)**

Purpose of funds:

*Ambitions* - ESF funded project aimed at young people who are at risk of or who are not in education, employment and training. The project works with young people providing them with individual support, group work and activities designed to help them move closer to a positive outcome.

*Hear Our Voice* - this provides an advocacy service for young people in Cornwall who are experiencing or at risk of experiencing issues with their mental health. It offers young people the opportunity, within a supportive group or one-to-one environment, to explore issues related to their mental health. Additionally it provides user participation for the Child and Adolescent Mental Health Service in Cornwall.

*NCS* - National Citizen Service (NCS) is an exciting leadership opportunity for young people. We delivered the programme in 2015 to 64 young people, with partners including BF Adventure and Cornwall College. On the life-enhancing summer programme, young people age 15 to 18 had the opportunity to develop new, vital skills and to make new friends whilst having fun. Young people took part in a week of outdoor activities, a week residential at Falmouth Tremough campus with talks from local partners including My Bnk, Coppafeel, Shelterbox etc. Groups of young people then planned, organised and carried out their own social action projects in their own communities including fundraising for Jubilee Pool, Penzance, Beach day Porthpean, ground clearance at the Track etc. Outcomes for young people included:

- developing teamwork, leadership and communication skills.
- understanding communities, volunteering and participating
- graduating from the programme and receive a signed certificate from the Prime Minister.
- recognition by UCAS and employers across the country.
- making new friends and gaining memories and confidence that will last a lifetime.

*Zebs* - Zebs was started in 1994 by a group of young people because of the lack of facilities for young people in Truro. We work with young people aged 11-25 years. Young people can drop in for tea, a chat, a game of pool, music or art or issue based workshops, or to get one to one counselling, information and advice and the chance to have your views heard. Zebs can respond to young peoples' needs quickly, creatively and flexibly.

*INSPIRE* – funded by the Big Lottery Fund, INSPIRE aims to support young people to exert their influence over decisions made within our organisation, across the county and further afield. The project will enable young people (and especially those more disadvantaged) to become more involved in democratic processes and support them to have their voices heard at a range of strategic decision making levels.

*IAG (Information, Advice & Guidance)* - Providing quality assured IAG to young people aged 11-19 years living in Cornwall. Currently being delivered in the West, Mid & East of the county with the hope of expanding into the major towns and population areas of Cornwall over the next three years. This work is funded by Cornwall Council as part of the 'Your Way' 11+ services for young people.

*Parish Youth Project* - A partnership project which aims to provide youth services for young people living in the parish of St Agnes & is still in early stages of development.

*You Decide* – Funded by Big Lottery Fund, the project targets communities across Cornwall and offers positive activities for young people to get involved in and enables them to work alongside their communities to set up sustainable youth provision.

*Community Development* – Supports small youth groups and volunteer-led youth organisations across the county offering a range of training, advice and guidance to enable them to develop, set up or improve existing youth services.

**YOUNG PEOPLE CORNWALL  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**15 Restricted funds**

**(Continued)**

*Mentoring* – Supports young people in transition who might need support or guidance. Run by volunteers who are trained by a mentoring co-ordinator, we aim to pair young people with an appropriate and trusted adult who can help young people set goals and achieve them.

*Food for Change* - EU funded programme to enable young people from the ages of 15-25 years to access food based activities which move them closer to employment, education or training.

*Headstart* - Big Lottery Fund project delivered through Cornwall Council and The Learning Partnership for Cornwall and The Isles of Scilly. Aimed at increasing the emotional resilience of young people across the county to enable them to better deal with mental health issues.

*Barnardos, See, Hear, Respond* - A national project in response to the Covid Pandemic, managed by Barnardos, providing therapeutic support to children and their families who needed support with mental health and emotional wellbeing, Group work activity to children and their families on a variety of issues, street based/ detached work to children not engaged with traditional services within their communities, reintegration into education support for children who had become disconnected from schools..

*Health and Wellbeing* - Co funded by the Dept of Health & Social Care & Kernow CCG, this project works with young people with emotional resilience & low level mental health problems to give them strategies to cope.

*Victim of Crime Project* - Delivered in partnership with Young Devon and funded by the office of the Police and Crime Commissioner. This project provides support to young people who have been victims of crime, offering their support, advocacy and individually tailored interventions designed to address fallings of isolation, loneliness, anxiety etc.

*Creative Act Therapy* - The Creative Art Project will support children & young people who are accessing CAMHS services and the well-being practitioner service. It will provide them with opportunities to engage in creative art-based activities that support their return to good mental health.

*Comic Relief* - A mental health health project which works with young men offering them opportunities to explore mental health and to increase their emotional resilience.

*SEND* - Facilitates the participation and involvement of children and young people across Cornwall who are or have experience of SEND and enables their voices and experiences to inform the development, delivery and evaluation of services. The service works collaboratively with education providers and commissioned services.

*The House* - is a town centre based youth club in St Austell. The centre provides IAG positive activities, music work and issue-based workshops. The centre has dedicated music and café facilities and is the only open access youth centre in St Austell. Funded by St Austell Town Council and Children in Need.

*Play Therapy Fund* - A project that uses play therapy to work with children & young people to tackle mild mental health & behavioural issues. Funded by Kernow CCG.

*YEF* - A year long programme for young people in Truro and St Austell. The programme will build confidence and self-worth with weekly group sessions and 1 to 1 support, developing activities, association and community projects to reduce isolation and increase positive involvement in the local community. Working with partners, achieving a qualification and inspiring role models will increase young people's aspirations and sense of achievement.

**YOUNG PEOPLE CORNWALL  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**16 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019	Income	Balance at 1 April 2020	Income	Balance at 31 March 2021
	£	£	£	£	£
Financial commitment fund	60,000	-	60,000	-	60,000
Property fund	85,000	-	85,000	-	85,000
	<u>145,000</u>	<u>-</u>	<u>145,000</u>	<u>-</u>	<u>145,000</u>

The financial commitment fund has been earmarked by the trustees to meet financial commitments should the charity cease at any point in the near future.

The property fund has been earmarked by the trustees to fund any future property purchase.

**17 Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:					
Tangible assets	3,125	-	-	3,125	6,250
Current assets/(liabilities)	276,194	145,000	408,938	830,132	612,737
	<u>279,319</u>	<u>145,000</u>	<u>408,938</u>	<u>833,257</u>	<u>618,987</u>

**18 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	11,767	13,534
Between two and five years	40,000	41,767
In over five years	2,500	12,500
	<u>54,267</u>	<u>67,801</u>

**YOUNG PEOPLE CORNWALL**  
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**FOR THE YEAR ENDED 31 MARCH 2021**

**19 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	74,758	72,570

The charity had transactions with DG Wright (board member) amounting to £3,946 (2020: £4,170) for the provision of accountancy services. £Nil was outstanding at the balance sheet date (2020: £Nil).

The charity had transactions with Aspell Digital Ltd (a company owned by D Wright, board member) amounting to £1,088 (2020: £1,131) for the provision of accountancy services. £Nil was outstanding at the balance sheet date (2020: £Nil).

A member of key management personnel was loaned £10,000 during the year, repayable over 5 years. Interest is being charged at 0.5%. At the year end, the balance of £10,000 remained outstanding.

No board member received expense payments during the year or during the previous year.

**20 Analysis of changes in net funds**

The charity had no debt during the year.

<b>21 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Surplus for the year	214,270	73,117
Adjustments for:		
Investment income recognised in statement of financial activities	(1,656)	(427)
Depreciation and impairment of tangible fixed assets	3,125	3,125
Movements in working capital:		
Decrease/(increase) in debtors	92,325	(74,377)
(Decrease)/increase in creditors	(25,340)	5,312
(Decrease)/increase in deferred income	(32,250)	23,680
<b>Cash generated from operations</b>	<b>250,474</b>	<b>30,430</b>

