

Charity registration number 801688

Company registration number 02369817 (England and Wales)

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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  
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TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2022**

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

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).

**Objectives and activities**

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. 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. We run dedicated projects providing support to young people experiencing unemployment, mental health issues & violence within the community. 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.

**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.

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The public benefit that arises from our work are as follows:

1. Young people & their communities are given support to ensure that they gain a sense of usefulness, purpose, value and belonging enabling them to become active citizens and contributing to community cohesion.
2. The health & education opportunities for young people in Cornwall are improved and promoted and young people are better equipped to make positive and life enhancing decisions that will lead to improved physical and mental health and fulfilment.
3. Young people and their communities feel safer and stronger which results in improved democratic engagement of young people, increased confidence in young people and less need for the involvement of the criminal justice system.
4. Communities are able to provide spaces & places for young people to meet with each other, gain access to support services and a range of activities which contribute to individual, family and community well-being.

**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.

**Achievements and performance**

**Statistics - 2021/22**

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

1891 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 2021/22 the organisation reached **6548** young people living in Cornwall achieved through work in schools, direct work, youth clubs that we continue to support, large events, activity programmes, sporting events and project work.

**Impact:**

In considering the impact our work has on our beneficiaries we routinely collect direct feedback from young people, parents and stakeholders in order to demonstrate the success of our work.

Below are a selection of comments recorded in the financial year 2021/22 from parents of young people accessing our provision.

*"I cannot thank you enough for the work you have been doing with x. He is noticeably, at home and agreed by teachers at school, so much happier and more confident and the huge reduction in his being sick is a god send... We have found you to be extremely good at your job, the relationship you have formed with x and the trust he has in you is lovely to see."* (Parent of young man aged 13 years)

*"We've been very happy with the difference in B, she has been so much better I can't explain how different she is and how happy we are to see it! I know I haven't emailed you regularly, but I haven't felt the need to, you captured our confidence from day one and we are very grateful to you! Thank you so much, you have been brilliant!!"* (Parent of a young woman aged 12).

*"It has been a wonderful opportunity for him with lots of different experiences and given him so many happy memories (all at such an affordable cost to us)." (Parent of young man aged 16).*

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Our staff are trained in a transformative evaluation process which generates 'Significant Change Stories' that help young people and ourselves to articulate the impact of our work in the words of young people themselves. Some of the comments recorded during this process are as follows:

*"My biggest change is believing in myself, believing I could run my own company one day, or be a boss and seek wider opportunities. By getting the opportunity to attend an event in a large City provided by the project at the centre, I gained understanding that getting good grades in school is important but also having passion and confidence can help you achieve more in life"* (Young woman, aged 17)

*"I don't want to kill myself anymore"* (Young man, aged 14 years)

*"I made friends and memories"* (Young woman aged 16)

*"I gained confidence and made new friends"* (Young man aged 15)

*"I helped people a lot more and helped the community"* (Young Man aged 16)

*"Pushes your comfort zone"* (Young man, aged 16)

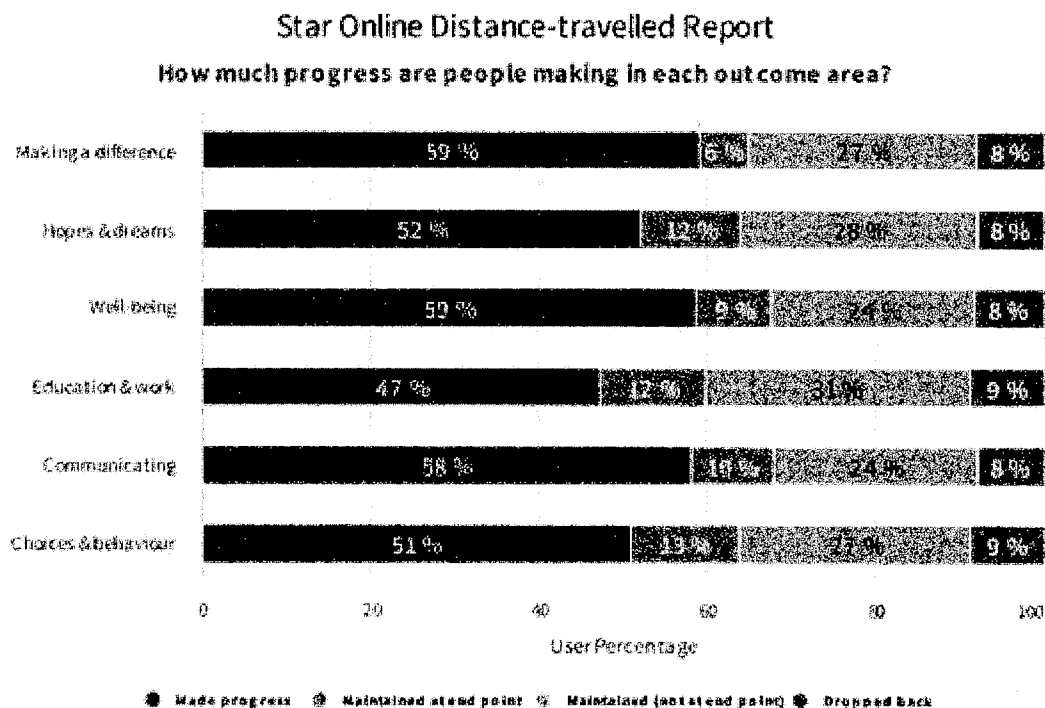
*"I get fed, get to know people and make friends. I feel like I can ask questions and be honest"* (Young woman, aged 14)

*"In the past 4 months I feel like I have developed a more positive attitude to things. I feel like I have been listened to. My confidence has grown through completing tasks set and I feel more relaxed from practicing mindfulness."* (Young woman, aged 15)

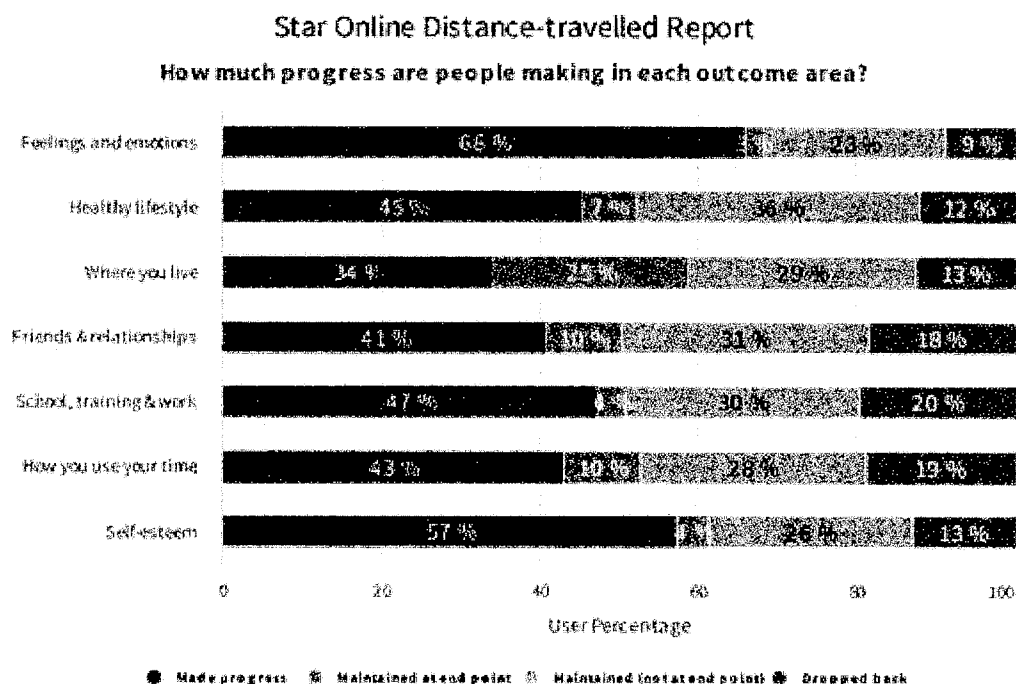
In addition to generating Significant Change Stories, we use the Outcomes Star to measure the impact of our work on the lives of young people accessing our services. The Outcomes Star helps us ascertain individual changes in behaviour. The tool captures where young people are and their progress in 6 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 2021 – March 31st 2022 and shows data referring to **1435** young people accessing our services who completed a Youth Star. As can be seen an average **54.33 %** of young people are making progress in each of the outcome areas with the biggest improvement in 'Making a Difference' & 'Well-being'. The lowest improvement is in the area of 'Education and Work' which still highlights an average improvement of 1.34 on the scale over the period of time a young person spends in contact with us.

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The following distance travelled chart shows the impact of our mental health and emotional well-being work on young people. This chart shows the results of 240 young people who accessed services such as Hear Our Voice, Comic Relief Young Men's Groups & the Support Hubs. As can be seen, our interventions highlight how our programmes massively help improve young people's self-esteem & ability to manage their emotions. In addition.



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As part of our contract to deliver support for young people with mental health issues we are obliged to use the IAPTUS system to record data for use in the National Minimum Mental Health Data Set. This system tells us that in 2021/22 our Well-Being Practitioners worked with 439 young people & provided 3026 appointments to young people. The main reasons for being referred to us were young people experiencing anxiety (60%) and depression (14%). The system tracks a range of outcome measures and informs us that 61% of young people showed a measurable improvement in their mental health.

## **Projects**

**Zebs** 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.

**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. Funded by Kernow Clinical Commissioning Group, Health Education England, 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.

**Inspire Project:** Originally funded by the Big Lottery Fund this programme supports the participation of young people on a range of decision-making panels.

**Parish Youth Partnership:** A partnership project which aims to provide youth services for young people living in the parish of St Agnes and is funded by Big Lottery Fund & St Agnes Parish Council.

**Attune:** The ATTUNE research collaboration is seeking to explore the individual, environmental, social, economic, educational and geographical factors that have an impact on the mental health of young people, both positive and negative. Young People Cornwall is responsible for the participation of young people across Cornwall in this nationally significant piece of work.

**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.

## **Weight Management Project:**

Funded by Kernow Clinical Commissioning Group, this project will provide 1-1 support for young people experiencing issues around their weight and offer interventions to help them become more active.

## **LDA (Learning Difficulties & Autism) Participation:**

Funded by Kernow Clinical Commissioning Group to work with young people & professionals to ensure the voices of young people with LDA are heard within commissioning / procurement structures.

**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.



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**Comic Relief (Finished in November 2021):** 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.

**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.

**Health and Wellbeing Fund (ended in March 2022):**

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 (finished in June 2021):** 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

**Barnardos See, Hear, Respond (Finished in March 2021):** 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.

**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.

**Volunteers**

A traditional function of Young People Cornwall is to support volunteers who help run community led youth groups. Whilst the charity has no direct funding to provide this support, we support volunteers in these settings by providing a range of services including providing DBS checks, remote advice around governance issues and training opportunities. In the last year we supported 31 youth groups & 87 volunteers helping to provide essential services for young people in their communities.

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In addition to supporting volunteers in the community we are also fortunate to have hosted over 42 volunteers who worked within our direct delivery projects over the last year. These volunteers brought a host of expertise and activities to the sessions we deliver including dance workshops, cookery & food programmes, DIY, minibus driving, employment related workshops etc.

The trustees of Young People Cornwall would like to thank all of those volunteers who give their time so generously to ensure that young people can access youth activities across Cornwall.

**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.

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, 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, Kooth, Xenzone, Penhaligon's Friends, First Light, Young Devon, We Are With You, Victim Care Unit, Devon & Cornwall Police & Crime Commissioner, CAMHS, Brook, Kernow Clinical Commissioning Group, BF Adventure, Exeter University, University of St. Mark and St. John, Safer Cornwall, OSCP, St Austell Town Council, Truro City Council, Lyskerrys Youth, Newquay Youth Centre, St Enoder Parish Council, Berryfields Resident's Association, Big Lottery Fund, Children in Need, Youth Investment Fund, Barnardos, Falmouth University, Oxford University, Bristol University, Exeter University, Gwennap Parish Council, St Agnes Parish Council, Sported Foundation, Health Education England, UK Youth, Cornwall Council, Royal Cornwall Hospitals, Youth Café's Cornwall CIC, 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 18.

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**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 £950,775.

The present level of unrestricted reserves available to the charitable company is £358,722 (2021: £424,319), this includes £145,000 of designated reserves (2021: £145,000) giving free reserves of £213,722 (2021: £279,319).

The present level of restricted reserves is £601,627 (2021: £408,938) giving total charity funds of £960,349 (2021: £833,257).

**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.

Big Lottery Fund, Comic Relief, Cornwall Community Foundation, Sported Foundation, The Julia and Hans Rausing Trust, Cornwall Council, The Learning Partnership for Cornwall and the Isles of Scilly, Kernow Clinical Commissioning Group, NHS England, NCS Trust, Falmouth University, Oxford University, Youth Cafes Cornwall CIC, 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**

During 2021/22, the board of trustees and senior management team maintained close analysis of the impact of the COVID-19 pandemic. This included the health and welfare of staff, project delivery, implementation of our strategy and general operations, putting in place mechanisms to mitigate negative impacts wherever possible. We were able to complete the year with income and expenditure close to the planned budget. In 2021/22, the trustees took the decision to subsidise the amount of overhead support costs each project pays over the year in order to prioritise increased delivery of our services as our society came out of successive Covid related lockdowns and the increased need for our services. This obviously had an effect on the core fund balance at the end of the financial year.

To mitigate and manage risk, we maintain a detailed risk register, which is reviewed every three months by the Senior Management Team and every twelve months by the Board, and whenever significant new risks are identified.

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 2022 due to changes in the external environment such as the end of our delivery of Headstart in August 2022 and NCS in December 2022 and the possible re-commissioning of our mental health work by the Integrated Care System (ICS) in 2023. In order to mitigate these risks, the trustees and senior management team have implemented a sustainability action plan which aims to address uncertainty around future funding. This plan focusses on building collaboration, advocating for support, evidencing impact, reviewing management systems, improving local and national positioning & seeking new funding opportunities. We are confident that this plan will help us navigate the financial challenges that the charity may be exposed to in the future.

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The trustees and staff of Young People Cornwall are acutely aware of the cost-of-living crisis that is looming and the impact that this will have on our services and staff well-being. Inevitably, the Covid pandemic has seen an increase in our digital delivery, and we have continued to offer this service to young people. This has the dual benefit of increasing our reach and availability but also reduces the amount of travel / time costs our staff have to incur.

We expect that demand for our services will grow exponentially over the next 2-3 years as the cost of living rises and places more pressure on vulnerable families in our communities – we anticipate a rise in children and young people being placed at risk, experiencing food & fuel poverty and being unable to thrive within income deprived households. We know that our own staff will be affected by the crisis, and we are planning to support them as best we can by providing well-being and financial advice from some of our partner organisations and will continue to ensure that all staff, irrespective of role within the organisation, are paid as a minimum, a real living wage.

During the winter of 2021/22 we administered emergency funds from Cornwall Community Foundation and Cornwall Council which aimed to alleviate fuel and food poverty: we understand that this financial support will be available again this winter and we will be distributing this funding on behalf of our partners to ensure that the most vulnerable families in our communities can receive the support they need.

We are aware that operating in such an uncertain economic environment can place financial pressures on our donors and suppliers and we maintain a close watching brief on risk in partner organisations by undertaking annual due diligence checks.

The trustees recognise and acknowledge the risks associated with Safeguarding and ensure that we have robust systems, policies and procedures in place that help protect the young people we serve and the organisation. All staff undertake annual training, and we employ several staff who are qualified trainers and able to train internal and external staff. All concerns that are raised by staff, young people or other professionals are recorded using dedicated software which provides a real time audit trail of all decisions / interventions made in response to a safeguarding concern. The trustees are confident that our systems are compliant and that our staff are highly skilled and would like to thank all staff for their diligence in ensuring that young people we work with are given the best possible support at the right time.

In 2021/22 we recorded 437 safeguarding concerns in total (a reduction on the previous year) with 70% of these being related to mental health issues & 19% related to suicidal thoughts & suicide attempts.

### **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.

#### **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.

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- 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.

**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.

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**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 is 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.

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 2022 is 6 (2021: 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 note 20 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.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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**

Date: 24/11/2022

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEE'S RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

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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 2022 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 2022 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.

## **The impact of macro-economic uncertainties on our audit**

Our audit of the financial statements requires us to obtain an understanding of all relevant uncertainties, including those arising as a consequence of the effects of macro-economic uncertainties such as Covid-19 and Brexit. All audits assess and challenge the reasonableness of estimates made by the directors and the related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the company's future prospects and performance.

Covid-19 and Brexit are amongst the most significant economic events currently faced by the UK, and at the date of this report their effects are subject to unprecedented levels of uncertainty, with the full range of possible outcomes and their impacts unknown. We applied a standardised firm-wide approach in response to these uncertainties when assessing the charity's future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a company associated with these particular events.

## **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.

In our evaluation of the directors' conclusion, we considered the risks associated with the company's business, including effects arising from macro-economic uncertainties such as Covid-19 and Brexit. We analysed how those risks might affect the company's financial resources or ability to continue operations over the period of at least twelve months from the date when the financial statements are authorised for issue. In accordance with the above, we have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the company will continue in operation.

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

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**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.

**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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, 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.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in 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.

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

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**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.

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.

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;
- Review of the disclosures in the financial statements and testing to supporting documentation;
- 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 directors' 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 for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. 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

**Joshua Stevens (Senior Statutory Auditor)**  
for and on behalf of RRL LLP

28 November 2022

**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 2022**

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b><u>Income from:</u></b>						
Donations and legacies	3	7,705	-	15,372	23,077	24,603
Charitable activities	4	40,532	-	1,343,730	1,384,262	1,555,416
Investments	6	467	-	-	467	1,656
<b>Total income</b>		<b>48,704</b>	<b>-</b>	<b>1,359,102</b>	<b>1,407,806</b>	<b>1,581,675</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	63,289	-	1,217,425	1,280,714	1,367,405
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(14,585)</b>	<b>-</b>	<b>141,677</b>	<b>127,092</b>	<b>214,270</b>
Gross transfers between funds		(51,012)	-	51,012	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(65,597)</b>	<b>-</b>	<b>192,689</b>	<b>127,092</b>	<b>214,270</b>
Fund balances at 1 April 2021		279,319	145,000	408,938	833,257	618,987
<b>Fund balances at 31 March 2022</b>		<b>213,722</b>	<b>145,000</b>	<b>601,627</b>	<b>960,349</b>	<b>833,257</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 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		27,000		3,125
<b>Current assets</b>					
Debtors	12	243,450		140,083	
Cash at bank and in hand		723,266		756,271	
		966,716		896,354	
<b>Creditors: amounts falling due within one year</b>	13	(33,367)		(66,222)	
Net current assets			933,349		830,132
<b>Total assets less current liabilities</b>			960,349		833,257
<b>Income funds</b>					
Restricted funds	16		601,627		408,938
<u>Unrestricted funds</u>					
Designated funds:					
Financial commitment fund		60,000		60,000	
Property fund		85,000		85,000	
	17	145,000		145,000	
General unrestricted funds		213,722		279,319	
			358,722		424,319
			960,349		833,257

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 24/11/2022



D Wright  
Trustee

Company Registration No. 02369817

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		2,528		250,474
<b>Investing activities</b>					
Purchase of tangible fixed assets		(36,000)		-	
Interest received		467		1,656	
<b>Net cash (used in)/generated from investing activities</b>			(35,533)		1,656
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(33,005)		252,130
Cash and cash equivalents at beginning of year			756,271		504,141
<b>Cash and cash equivalents at end of year</b>			723,266		756,271

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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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**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.



**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**1 Accounting policies**

**(Continued)**

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.

**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 the statement of financial activities.

**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 2022**

---

**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.

**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.

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	2,188	1,426	3,614	6,468
Grants receivable	5,517	13,946	19,463	18,135
	<u>7,705</u>	<u>15,372</u>	<u>23,077</u>	<u>24,603</u>
<b>For the year ended 31 March 2021</b>	<u>6,468</u>	<u>18,135</u>		<u>24,603</u>

HMRC - grants have been received totalling £19,463 (2021: £18,135) to help with the furloughed staff whilst in a nationwide lockdown due to COVID-19.

**4 Charitable activities**

	2022 £	2021 £
Grant income	1,378,965	1,549,218
Other income	5,297	6,198
	<u>1,384,262</u>	<u>1,555,416</u>
Analysis by fund		
Unrestricted funds - general	40,532	11,608
Restricted funds	1,343,730	1,543,808
	<u>1,384,262</u>	<u>1,555,416</u>

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**4 Charitable activities**

**(Continued)**

**Analysis of Grant Income**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>2022 £</b>	<b>2021 £</b>
Ambitions	-	-	-	18,172
Barnardos	-	-	-	74,597
Comic Relief	-	5,074	5,074	45,667
Comic Relief - Covid 19	-	-	-	36,292
Community Development	-	-	-	188,555
Communities Working Together	-	26,647	26,647	-
Creative Art Therapy	-	60,000	60,000	33,880
General Fund	37,967	-	37,967	4,078
Head Start	-	188,765	188,765	159,329
Health & Well-being Fund	-	21,380	21,380	32,453
Hear Our Voice	-	475,109	475,109	481,996
IAG	-	-	-	89,931
Inspire	-	-	-	6,000
LDA Participation	-	55,000	55,000	-
Mentoring	-	-	-	55,016
NCS	-	117,952	117,952	52,416
Parish Youth Project	-	50,430	50,430	3,000
Peer Support Work	-	30,000	30,000	-
Play Therapy Fund	-	-	-	26,340
Section 136	-	25,845	25,845	-
SEND	-	-	-	18,745
Sparkes	-	9,694	9,694	-
Support Hubs	-	47,926	47,926	-
The House	-	40,332	40,332	55,695
Victims of Crime	-	33,592	33,592	32,342
Winter Covid Scheme	-	4,500	4,500	6,000
YEF	-	19,148	19,148	20,164
You Decide	-	47,867	47,867	35,932
Youth Cafes	-	24,750	24,750	-
Zebs	-	56,987	56,987	72,618
	<u>37,967</u>	<u>1,340,998</u>	<u>1,378,965</u>	<u>1,549,218</u>

HSCVF income consists of £21,380 (2021: £24,339) of funding received from The Health and Social Care Volunteering Fund.

Government grants from Cornwall Council and NHS Kernow Clinical Commissioning group totalled £905,324 (2021: £805,686).

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6 Investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest receivable	467	1,656

**7 Charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>Fund</b>	<b>Fund</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>		
Staff costs	119,128	902,864	1,021,992	1,132,869
Depreciation and impairment	12,125	-	12,125	3,125
Training costs	1,293	3,928	5,221	6,426
Rent, rates and utilities	8,848	10,395	19,243	17,168
Insurance and subscriptions	4,978	10,896	15,874	20,174
Repairs and maintenance	11,363	14,520	25,883	16,678
Printing, postage and stationery	890	11,712	12,602	17,241
Advertising	-	780	780	1,391
Educational and residential costs	12,201	29,808	42,009	13,330
Telephone and IT costs	6,386	28,010	34,396	32,946
Travelling	2,964	51,953	54,917	30,423
Legal and professional	9,499	7,880	17,379	44,572
Organisational support costs	(143,578)	143,578	-	-
General expenses	3,979	1,101	5,080	11,935
Irrecoverable VAT	-	-	-	9,222
	<u>50,076</u>	<u>1,217,425</u>	<u>1,267,501</u>	<u>1,357,500</u>
Share of governance costs (see note 8)	13,213	-	13,213	9,905
	<u>63,289</u>	<u>1,217,425</u>	<u>1,280,714</u>	<u>1,367,405</u>

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

**YOUNG PEOPLE CORNWALL  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**8 Support costs**

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Audit and accountancy fees	-	13,213	13,213	9,905	Governance
	-	13,213	13,213	9,905	
Analysed between Charitable activities	-	13,213	13,213	9,905	

Governance costs includes payments to the auditors of £4,125 (2021: £3,300) for audit fees, and £1,440 for other services (2021: £1,150).

**9 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 20.

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2022 Number	2021 Number
(Including the management committee) during the year:	47	49
Full time equivalent:	35	37

**Employment costs**

	2022 £	2021 £
Wages and salaries	926,312	1,022,993
Social security costs	70,227	82,716
Other pension costs	25,453	27,160
	1,021,992	1,132,869

Redundancies were paid in the year totalling £Nil (2021: £1,460).

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 2022**

**11 Tangible fixed assets**

	<b>Motor vehicles</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2021	50,878
Additions	36,000
At 31 March 2022	86,878
<b>Depreciation and impairment</b>	
At 1 April 2021	47,753
Depreciation charged in the year	12,125
At 31 March 2022	59,878
<b>Carrying amount</b>	
At 31 March 2022	27,000
At 31 March 2021	3,125

**12 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	196,122	122,177
Other debtors	41,328	17,906
Prepayments and accrued income	6,000	-
	243,450	140,083

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Other taxation and social security	18,637	21,404
Deferred income	14 -	33,000
Other creditors	3,575	-
Accruals	11,155	11,818
	33,367	66,222

**YOUNG PEOPLE CORNWALL**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**14 Deferred income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Arising from funding received in advance	-	33,000
	<u>          </u>	<u>          </u>
Deferred income is included in the financial statements as follows:		
Current liabilities	-	33,000
	<u>          </u>	<u>          </u>
	-	33,000
	<u>          </u>	<u>          </u>

Deferred income represents funding received in advance.

**15 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 £25,453 (2021: £27,160).

At the year end £3,259 contributions were outstanding (2021: £3,568).



**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**16 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:

	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Income £	Expenditure £				Income £	Expenditure £			
Attune	-	20,821	(22,772)		1,951	-	-	(1,359)		1,359	-
Comic Relief	89,579	482,146	(422,892)		-	16,916	5,073	(21,989)		-	-
Communities Working Together	-	52,491	(46,389)		(6,102)	-	26,847	(74,829)		47,982	-
Creative Art Therapy	-	79,463	(29,599)		(4,740)	33,880	60,000	(6,791)		-	87,089
Headstart	293	6,343	19,033		-	24,749	188,765	(175,087)		-	38,427
Health & Wellbeing	12,588	89,931	(92,623)		(9,896)	2,559	21,580	(41,319)		17,180	-
Hear Our Voice	6,858	3,000	-		-	148,833	476,408	(483,726)		(6,061)	135,454
Inspire	40,260	40,185	(35,882)		-	25,669	11,336	(9,842)		-	27,163
LDA Participation	-	189,655	(178,394)		(11,261)	-	55,000	-		-	55,000
NCS	24,087	55,016	(50,101)		(29,002)	-	119,054	(73,738)		(442)	44,874
Parish Youth Project	4,717	-	-		(4,717)	9,858	50,430	(46,640)		-	13,648
Peer support Work	6,814	159,329	(141,394)		-	-	30,000	-		-	30,000
Section 136	-	74,597	(74,597)		-	-	25,845	(8,164)		-	17,681
Sparkes	29,335	32,453	(59,229)		-	-	9,694	-		-	9,694
Support Hubs	14,260	32,342	(31,106)		-	-	47,926	(32,675)		(9,006)	6,245
The House	-	33,880	-		-	38,118	42,898	(53,801)		-	27,215
Victims of Crime	26,227	81,959	(91,270)		-	15,496	33,592	(34,897)		-	14,191
Winter Covid Scheme	6,440	18,745	(17,612)		(7,573)	-	4,500	(600)		-	3,900
YEF	11,859	63,083	(36,824)		-	3,173	19,148	(19,045)		-	3,276
You Decide	10,420	26,340	(32,868)		(3,892)	44,563	48,233	(52,469)		-	40,327
Youth Cafes	-	-	-		-	-	24,750	(12,963)		-	11,787
Zebs	-	79,463	(29,599)		(4,740)	45,124	58,023	(67,491)		-	35,656
	283,737	1,541,779	(1,344,519)		(75,232)	408,938	1,359,102	(1,217,425)		51,012	601,627

# **YOUNG PEOPLE CORNWALL (LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

16 Restricted funds	(Continued)
Purpose of funds:	<p><i>Attune</i> - The ATTUNE research collaboration is seeking to explore the individual, environmental, social, economic, educational and geographical factors that have an impact on the mental health of young people, both positive and negative. Young People Cornwall is responsible for the participation of young people across Cornwall in this nationally significant piece of work.</p> <p><i>Comic Relief</i> - A mental health project which works with young men offering them opportunities to explore mental health and to increase their emotional resilience.</p> <p><i>Communities Working Together</i> – ESF funded programme with the aim of moving young people closer to education, employment &amp; training by working with local employers, mentors and providing individual support to young people.</p> <p><i>Creative Art Therapy</i> - The Creative Art Project will support children &amp; 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.</p> <p><i>Headstart</i> - 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.</p> <p><i>Health and Wellbeing</i> - Co funded by the Dept of Health &amp; Social Care &amp; Kernow CCG, this project works with young people with emotional resilience &amp; low level mental health problems to give them strategies to cope.</p> <p><i>Hear Our Voice</i> - 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.</p> <p><i>INSPIRE</i> – 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.</p> <p><i>LDA (Learning Difficulties &amp; Autism) Participation</i> - Funded by Kernow Clinical Commissioning Group to work with young people &amp; professionals to ensure the voices of young people with LDA are heard within commissioning / procurement structures.</p>

# **YOUNG PEOPLE CORNWALL (LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

## **16 Restricted funds**

**(Continued)**

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.

*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.

*Peer Support Work* – KCCG funded work which aims to enable older young people to participate in training and to become paid Peer Support workers within the Speak Up Cornwall service.

*Section 136* – Building upon our existing mental health support and detached youth work this project will work with children and young people aged 8-18 who have been subject to a Section 136 plan and or who have persistently come to the attention of the Police due to their declining emotional wellbeing/mental health needs.

*Sparkes* – A project working with young women to build resilience and increasing wellbeing through inspiring young women and girls to raise their voices to lead change in their communities.

*Support Hubs* - Support hubs were set up in response to the increased emotional health & well-being needs of children and young people over the summer period of 2021 as a result of the covid pandemic. Seen as an alternative to the lack of school support as well as responding to escalating mental health presentations being made to local hospitals and CAMHS. The support hubs were provided across the county in 6 venues including: Truro, St Austell, Redruth, Liskeard, Penzance and Newquay.

*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.

*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.

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>16</b>	<b>Restricted funds</b>	<b>(Continued)</b>
	<p><i>Winter Covid Scheme:</i> Emergency funding for vulnerable children, young people and their families to help them eat, stay safe and keep warm.</p> <p><i>YEF</i> - 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.</p> <p><i>You Decide</i> – 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.</p> <p><i>Zebs</i> - 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.</p>	

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**17 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 2020	Income	Balance at 1 April 2021	Income	Balance at 31 March 2022
	£	£	£	£	£
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.

**18 Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:					
Tangible assets	27,000	-	-	27,000	3,125
Current assets/(liabilities)	186,722	145,000	601,627	933,349	830,132
	<u>213,722</u>	<u>145,000</u>	<u>601,627</u>	<u>960,349</u>	<u>833,257</u>

**19 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:

	2022 £	2021 £
Within one year	10,000	11,767
Between two and five years	32,500	40,000
In over five years	-	2,500
	<u>42,500</u>	<u>54,267</u>

**YOUNG PEOPLE CORNWALL  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**20 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	76,496	74,758

The charity had transactions with DG Wright (board member) amounting to £6,581 (2021: £3,946) for the provision of accountancy services. £Nil was outstanding at the balance sheet date (2021: £Nil).

The charity had transactions with Aspell Digital Ltd (a company owned by D Wright, board member) amounting to £1,250 (2021: £1,088) for the provision of accountancy services. £Nil was outstanding at the balance sheet date (2021: £Nil).

A member of key management personnel was loaned £10,000 during the prior year, repayable over 5 years. Interest is being charged at 0.5%. At the year end, the balance of £9,000 (2021: £10,000) remained outstanding.

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

**21 Analysis of changes in net funds**

The charity had no debt during the year.

<b>22 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	127,092	214,270
Adjustments for:		
Investment income recognised in statement of financial activities	(467)	(1,656)
Depreciation and impairment of tangible fixed assets	12,125	3,125
Movements in working capital:		
(Increase)/decrease in debtors	(103,367)	92,325
Increase/(decrease) in creditors	145	(25,340)
(Decrease) in deferred income	(33,000)	(32,250)
<b>Cash generated from operations</b>	<b>2,528</b>	<b>250,474</b>