

Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

**THE NATIONAL YOUTH ADVOCACY SERVICE**  
**COMPANY LIMITED BY GUARANTEE**  
**AMENDED ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**



gwasanaeth eiriolaeth  
ieuenctid cenedlaethol

national youth  
advocacy service

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
LEGAL AND ADMINISTRATIVE INFORMATION**

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| <b>Trustees</b>                        | Mr M Best<br>Ms M Cover<br>Mr N Galloway<br>Ms K Harris<br>Mr R Jones MBE<br>Mrs J Timms OBE<br>Mr R A Wright<br>Sir M Hedley (Chair) | (Appointed 16 March 2022) |
| <b>Secretary &amp; Chief Executive</b> | Ms R Waters   |                           |
| <b>Charity number</b>                  | 1012485   |                           |
| <b>Company number</b>                  | 2722134   |                           |
| <b>Registered office</b>               | Tower House<br>1 Tower Road<br>Birkenhead<br>Wirral<br>CH41 1FF   |                           |
| <b>Auditor</b>                         | BWM<br>Tempest<br>Suite 5.1<br>12 Tithebarn Street<br>Liverpool<br>L2 2DT   |                           |
| <b>Bankers</b>                         | National Westminster Bank Plc<br>32 Market Street<br>Leigh<br>Lancashire<br>WN7 1DX   |                           |
| <b>Investment advisors</b>             | Brewin Dolphin<br>1 The Avenue<br>Spinningfields Square<br>Manchester<br>M3 3AP   |                           |

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# THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' 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) (effective 1 January 2019)".

2021 – 2022 continued to see NYAS working in a COVID environment with forced lockdowns at various points throughout the year. As restrictions started to lift, NYAS's pattern of operation evolved. Wales restrictions lifted slower than England's which saw NYAS operating within two different sets of restrictions throughout the year. Communications in NYAS had to be country specific as did risk assessments and health and safety plans, as well as country specific changes across all our working practices. As the financial year ended in March 2022, NYAS continues to operate a mix of hybrid, home and face to face working to suit commissioners, staff and the individuals we support. For the majority of NYAS staff and self-employed contractors remote working has always been their normal working practice. For those who were forced into remote working, their response to it and the improvements it has made have been welcomed by NYAS. 2022 – 2023 will see a mix of remote/hybrid working continue to be embedded as part of our working practices.

2021 – 2022 saw new contracts, contract extensions and continued growth for NYAS. Venturing further afield NYAS gained contracts in Scotland, which now sees NYAS working in England, Scotland and Wales. As Scotland operates within different legislation, NYAS will produce an options appraisal for the board of trustees on further expansion into Scotland during 2022 -2023.

2022 – 2023 will see continued investment in our case recording system which was rolled out to 95% of all users during 2021 – 2022. This will enable smarter working across NYAS and more readily available and meaningful management information to assist in the strategic planning process.

2021 – 2022 also saw the launch of a new NYAS website for all users including a new internal NYAS intranet for all staff and contractors. New mobile technology including the use of apps will continue to support NYAS workforce in any future agile working models introduced.

2021 – 2022 saw NYAS Cymru expand its services and staff significantly with an annual income growth of 25% from £1.7m in 2020 – 2021 to £2.2m in 2021 – 2022. A new 'community based' approach to office accommodation will be sought in Wales enabling the full withdrawal of staff from at least one NYAS Cymru office, resulting in significant cost savings. Dilapidation and moving costs will be accounted for during 2022 – 2023 as we prepare for this model.

The year ending 31<sup>st</sup> March 2022 continued to see an increase in revenue of 11.5% compared to year ending 31<sup>st</sup> March 2021, with total revenue of £9,142,253. This is due to the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2022 continue to be in the provision of Reg 44 inspections, mental health advocacy, parental advocacy and the 'active offer' of advocacy across Wales, witnessing a growth in the number of young people receiving advocacy upon entering the care system in Wales.

The value of **tenders** awarded in 2021-2022 is **£1,177,468** representing a 28% increase compared to the previous year. Of the fifteen tenders awarded during 2021 – 2022 seven were for new business and eight were retenders. Grant success continued at a similar level to 2021.

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**Background**

NYAS delivers high quality rights-based socio-legal services to children, young people and vulnerable adults, all of which are formulated around a framework of children and vulnerable adults' rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR). NYAS strives to ensure the rights of children and young people are upheld and will be **'always on the side of the child'**.

NYAS delivers its services across England, Wales (NYAS Cymru) and parts of Scotland. NYAS Cymru statutory contracts and grants have increased significantly in recent years, mainly due to the 'active offer' of advocacy offered to all children and young people entering the care system. NYAS Cymru continues to experience managed growth in its contracts, with a particular emphasis on funding from grants and trusts, to fulfil an unmet need for various advocacy services outside of the statutory advocacy service. This includes peer-to-peer, parental and family advocacy which has shown significant results with the Welsh Government recognising positive results in reducing the number of children being taken into care.

***"My advocate was my rock, I could not have got through the past year without her, my children are now off the Child Protection Register. I have grown in confidence. She helped me believe in myself".  
(Feedback from parent advocacy intervention)***

'SidebySide' continues to be our flagship charitable activity. Supported through grants and trusts and initially developed in partnership with Wirral Council, NYAS is committed to supporting care leavers in the first – and crucially important – twelve months as they transition from care to semi-independent or independent living. 2022 – 2023 will see 'SidebySide' being rolled out into additional local authority areas as NYAS shares its successes from the programme with commissioners and other funders.

***"I am matched to a young person who is 19 years old. We've been talking now for about five and a half months and the progress she has made has been phenomenal. She is a shy person who struggles to know what she wants, and she struggles with anxiety, but with the help of Side-by-Side training we have slowly but surely worked our way to achieving and setting some goals and I am excited for the future ahead of her". – SBS volunteer.***

2021 - 2022 continued to build on the successes witnessed in NYAS influencing, campaigning and lobbying with some excellent results. A collaboration with MADLUG (Make a Difference Luggage) saw NYAS launch its newest campaign **'My things matter'** calling for all parties involved in placement moves to respect the belongings of the young person being moved.

***Every 20 minutes a child in care moves home. 3 in 5 young people said that at least one, but often more of their personal belongings had been lost or damaged when moving home while living in care.***

***'I felt like I had no identity, everything I owned was in a bin bag. I felt like nobody cared.'*  
BETH, 20 YEARS OLD**

Throughout 2021 – 2022 NYAS Communications and Policy team continued to lobby for legislation and policy changes, contributed to parliamentary enquires, calls for evidence, responded to consultations, chaired/co-chaired panels and debates. Working alongside the team is a young person led Campaigns and Advisory Group who directly feed into the team. Two of the members of the advisory group are working with the Group CEO and Chairman of the Board to become fully integrating young board members, directly involved in all levels of NYAS operations through the board meetings.

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2022 – 2023 will see a full review of the current three-year strategic plan (2021 – 2024) in preparation for any changes. With the increase in income and contracts, staffing levels have increased both in the direct delivery staff and support staff. Changes have also taken place at Director level within NYAS with a merging of two departments (Policy and Research with Marketing and Comms), recruitment of a Head of People and Culture and a Director of Children Services for England is planned for 2022 – 2023. The incumbent Finance Director and the Quality/Audit Manager will both retire during 2022 – 2023. Safer recruitment plans for their replacements are underway.

**Our Vision**

***"A society where every child, young person and vulnerable adult's voice is heard and their rights are respected."***

**Objectives and Activities**

In formulating the policies and objectives the Trustees have had due regard for the Charity Commission's revised public benefit guidance.

The main aim of NYAS is to ensure the delivery of high-quality rights-based socio-legal services. These are formulated around a framework of children and vulnerable adult's rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

Our key strategic aims are:

**CHAMPION RIGHTS:**

- We will always listen to and speak up for children and young people, empowering them to ensure their rights, views, wishes and feelings are represented, heard and supported.

**WORK COLLABORATIVELY:**

- We will cultivate a series of strong collaborative and effective partnerships with commissioners, funders and other providers to broaden our reach and improve service delivery. We will empower our dedicated workforce to succeed together by realising their full potential.

**INFLUENCE CHANGE:**

- We will inspire care experienced young people to work with us and campaign to influence decision makers to bring about positive changes to shape the laws and services on which they depend.

**INSPIRE TRUST:**

- We will make best use of all our resources to strengthen our processes and services by investing in new technology, delivering efficiency and financial sustainability.

# THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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## Key Achievements and performance

2021 - 2022 has seen NYAS continue to support vulnerable children and young people to express their wishes and feelings at key points in their lives. They are children and young people who may be in care or leaving care, subject to child protection plans and they may have disabilities.

We have delivered this support through a range of services, which includes:-

- Advocacy (issue based, mental health and residential visiting advocacy)

***To whom it may concern I just thought I'd put my view on the NYAS advocates across. They are a great service and really listen to what we have to say and actually do something about it. They never make false promises and don't follow through. They have been with me every step of my journey and made it much more easy to handle the struggles of care. I wouldn't have been able to complete care without my advocate so all in all I thought I should say this service should be promoted more, and more kids would benefit from them also a big thank u to my advocate she's really nice listens to me and treats me like a person unlike all the other social services and care home workers. Thank you (advocate) for helping me get my life back 😊 Young Person***

- Legal representation – Rule 16.4
- Return interviews for children and young people who have gone missing
- Regulation 44 children's home visits (England)/Regulation 32 children's home visits (Wales)
- A national helpline – often described as a 'LIFELINE' by the callers
- Peer mentoring and peer advocacy programmes
- Parental advocacy (Wales only)
- Continuing to roll out 'SidebySide' care leavers project (England only)

***'SidebySide' does exactly what it says on the tin. The chance to be there for someone, help them navigate through difficult things such as applications for grants, applications for licenses and passports etc. The satisfaction of helping someone buy some necessities for their home'. SidebySide Volunteer***

- YPAG (Young Persons Advisory Group) representation – assisting NYAS in developing and improving its programme of works
- Campaigns Advisory Group – young people directly influencing our national campaigns work
- National Independent Visitor and Volunteer programmes
- Interchange students – University placements conducting research on our behalf that feeds directly into how we shape our programmes of work and projects

***"Working with NYAS has been a delightful experience. All the members of staff I have had the opportunity to interact with have been incredibly pleasant, helpful, and down to earth. I have received massive support from NYAS all throughout and would highly recommend and encourage students to work with them in the future!" - Liverpool Uni student, Interchange Research Project***

- Student social work placements to help future statutory social workers better understand the wishes and feelings of children and young people in need of care and protection
- Continuous staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults.
- Continuous improvement of services, systems and staff via young people's feedback through surveys, questionnaires and face to face.

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NYAS always encourages feedback regarding our services, which is used to continually improve how we support anyone needing our services. A small sample of valuable feedback received includes the comments below:-

***“You were my voice today, thank you from the bottom of my heart. Thank you so much” – Parent on Project Unity (parental advocacy programme).***

*I forgot in my comments to thank (NYAS caseworker) for his reports and work he has put into resolving this case. Please could you pass on my thanks to him and NYAS. – Judge*

***Dear (NYAS Solicitor) Thank you so much for all your support, (YP) will be stress free now. It’s been a long rough 3 years for him - Mother in a case.***

*Numerous people came in and out of our lives during this time, but perhaps the most supportive and the person who stayed with our son from start to finish was his NYAS Advocate. It is hard to see this could have been achieved without the support from NYAS.’ - Children’s Services – Feedback from a parent:*

***My grandfather’s pictures got lost when I moved, as well as some really important files. It took me two and a half years to get the files back from the local authority. My pictures were lost forever. GRACE, 11 YEARS OLD***

*The Advocate was able to cut through long and drawn out discussions to highlight what our son thought he needed and made sure that his voice was heard. His Advocate kept in contact, even at difficult times in his treatment, and always made a point of seeing him both at home and in school depending on where he chose. Our son is in remission but still receiving chemotherapy. He is in school as much as possible and has the support he needs to stay in lessons and get catch up sessions when he has to miss lessons. It is hard to see this could have been achieved without the support from NYAS. Feedback from Parents/Family*

***‘Thank you for everything you have done for (LA) and our children and young people’ - LA Commissioner:***

***“It’s not until the end of the session and you look back that you realise how much was achieved in 1 hour and how much xxx was able to communicate.” Advocate using Eye gaze technology for advocacy. - Feedback from teacher at Ysgol Y Deri***

*The role of an advocate has been so important in this case as she has been constant, she has built a good rapport and the children’s views have been so powerful and central to making a supportive plan for this family - Head Teacher*

***It was brilliant. Much needed. Unity are experts in this field. There is not a lot of support out there for these young women and there are a lot of young care experienced women getting pregnant.....I’m glad NYAS is there. Important to have someone independent – not linked to social services. The young women can open up and be honest to NYAS. - Family Support Worker re Project Unity***

*Thank you for all your support to the hospital and for the way that you and the team have worked so flexibly during COVID to continue to provide advocacy services for our patients we really do appreciate it. – Hospital in receipt of NYAS mental health advocacy services.*

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***"I like that I can talk about anything and we like similar things. She has helped me with my mental health and helped with my confidence in myself. I would talk to (IV) if I was unhappy." – young person matched with an IV (independent volunteer)***

**Some Key Achievements - Children's Services**

In 2021-2022 NYAS

- Achieved a **95%** roll out of NYAS's new case recording system C.H.I.P.
- Increased the number of registered NYAS volunteers to over 600 active volunteers working with our children and young people.
- Saw an increase of **23%** in the number of children we took action to safeguard. A total of **232** children and young people who told us that they did not feel safe during 2021- 2022 compared with **188** in 2020 – 2021. These were children and young people who were already known to public bodies.

***"He opens up a lot with you and talks about things he doesn't usually want to talk about. You just have a good calm way about you." Feedback about a young person and their advocate.***

- As well as the safeguarding work, we also undertook **676** missing from care return interviews, working with just under **300** young people who went missing.
- Worked constructively with the private residential sector, the Department of Education and OFSTED to deliver children centred Regulation 44\* visits to **752** children's homes, conducting over **6,700** visits and making over **12,500** recommendations to improve the safety and care of children and young people residing in those homes.

***'You're the only one I actually like. You took the time to come and see me and you listen to me, and I can talk to you about things' - Young Person:***

- Through the Reg 44 children's homes visits, we gained feedback from more than **7,000** children and young people, **2,000** parents and carers and **4,100** professionals.
- Launched our '**My things matter**' campaign in partnership with **MADLUG** (make a difference luggage) calling for all local authorities to sign a pledge of respect and dignity.

***When I went with her to collect her belongings they were bagged up with some items in suitcases and some in shopping bags, but they were stored in the toilets of one of the Local Authority buildings which everyone had access to. I was shocked that the life of this vulnerable care-experienced young person was in bags in a toilet with little to no care and respect. - NYAS PROJECT COORDINATOR***

- Responded to the call for evidence and comments for the Care Review – working with young care experienced people for whom any changes would have a direct impact on their lives.
- Retained all our quality marks including Trusted Charities, Cyber Essentials award, Law society accreditations for Children and Family Law, Helplines Standards award and Disability Confident Award.
- Established the 'Knapman Fund' – a small restricted grant administered via application to care leavers previously supported through NYAS services.
- Our national 'free' helpline received over **25,000** contacts through phone and email requesting our services. This resulted in over **12,500** referrals directly into NYAS services.

\* Under the Children's Homes Regulations, children's homes are required to have in place a monthly visit by an independent person whose duties include talking to the children in private about their care in the home.

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**Key Achievements – Legal Services**

2021 - 2022 saw the introduction to NYAS of a new National Executive Director of Legal Services. NYAS Legal will enter a period of restructuring during the coming twelve months as it embarks on its growth strategy. The restructure will support the growth strategy and ensure the increased demand for 16.4 can be met. A significant increase in the number of 16.4 cases has already taken place, in partnership with CAFCASS which has seen our national footprint expand, particularly in the South of England. A new five-year agreement with CAFCASS will continue to facilitate NYAS's expansion in this field and its investment in additional resources to facilitate the growth.

2021 – 2022 saw the number of families being represented by NYAS increase from **174** to **215**. These are new cases in family proceedings where parents were in conflict about the arrangements for their children post separation and divorce. This shows no sign of slowing with NYAS in discussions with CAFCASS to increase the number of new cases allocated to NYAS and protocols agreed with local courts to appoint NYAS in the first instance.

The Liverpool and Wirral contact service has moved from Legal services to Children's services – a better fit for the service. The service has continued to support families and children during 2021 – 2022. Amongst the many benefits of this transfer will be a more coordinated approach, access to additional resources including qualified social workers trained in contact services, as well as the opportunity to fully implement the 'socio-legal' NYAS model and the potential of further regional replication. Due to complex contractual arrangements, technology complications and significant personnel changes this service suffered a reduction in the number of referrals from the main contract. However, this reduction was compensated through an increase in the number of private referrals for contact sessions, clearly demonstrating the need for this service to continue.

The legal team continues its involvement with the Helpline, offering support to young people and care leavers on request. Their support can focus on a variety of issues, e.g. seeking contact with their siblings, care leavers transitioning to adult service, child protection advice, special guardianship, restriction of liberty and information regarding the discharging of care orders.

***Hi NYAS solicitor***

***Thank you for your email... and again thank you for how you conducted Friday with the whole meeting and how you were with both the girls. Considering how sensitive the subject is and in such sad circumstances it couldn't have been dealt with any better.' - Parent***

*Just want to thank you (NYAS Solicitor) for your professionalism and hard work on this matter. Have a great Christmas. - Father in a case*

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**Financial review**

Our principal funding sources continue to be dependent on contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include the National Assembly of Wales, grant making bodies, individual donors, and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44/Reg 32 visits. This year the percentage of public to private funding stands at 61% to 39%. An increase in our fundraising activities enables unrestricted funds to be allocated to non-statutory charitable activities such as the recently established SidebySide care leavers support project, the 'My things matter' campaign and the 'Knapman Fund'.

The large majority of fundraising activity undertaken by the charity involves trusts, foundations, government agencies and major donor organisations such as Big Lottery and Comic Relief. Where we do make fundraising appeals direct to the public, we subscribe to best practice and always ensure our actions are compatible with our values. NYAS is an organisation registered with the Fundraising Regulator.

In accordance with best practice as regard to payments to suppliers, NYAS ensures that we always pay to terms and where possible ahead of the date due.

**Investment policy and performance**

In addition to the aim to retain a prudent amount of reserves each year, the charity's funds have generally been required to be spent in the short term. The investment policy therefore has been to balance liquidity and the availability of funds whilst ensuring an appropriate level of return on the investment. Brewin Dolphin continue to act as the charity's independent investment provider, managing the performance of the charity's fixed assets investments. Further liquid funds remain in easy access bank accounts.

The total return on the Brewin Dolphin portfolio was 4.18% in the year to 31 March 2022, lower than the benchmark return of 10.44%. The increase in CPI over the same period was 7.04% which is above the Trustees' expectation of CPI 2%. Performance since the start of 2022 has been very challenged largely due to the inflationary pressures we have seen as a result of Omicron and the ongoing invasion of Ukraine.

**Reserves policy**

The free reserves of the charity have increased during the year from £2,346,153 as at 31 March 2021 to £2,454,154 as at 31 March 2022. Free reserves are calculated as total unrestricted reserves, less designated funds and fixed assets but include fixed asset investments.

The level of free reserves is maintained in a range that protects the charity against any sudden reduction in income and ensures immediate commitments can be met.

The Designated funds sub total of £417,000 for discretionary charitable expenditure equates to 2 x years' of discretionary charitable expenditure as shown in the expenditure column of the budget financials under 'Fundraising'. The budget for 2022/23 is £216,192, which if doubled would be more like £432,384 rather than £417,000. However, it is more than conceivable we will spend a little less in 2023/24 than 2022/23 in this regard, hence the trustees consider the level of £417,000 is acceptable.

The trustees are keenly aware of the risks to all services supported by public funding. They are committed to ensure that the charity can continue to meet its core aims and have agreed that reserves should be drawn upon, where necessary, to maintain and develop services that are essential to our charitable purpose.

# **THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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## **Risk Management**

The Board of Trustees has examined the major strategic business and operational risks that NYAS face and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided.

The Audit, Risk and Reward committee will report on high level risks to the Board of Trustees. A quarterly updated Risk Register is prepared by the Group CEO for review by the A.R&R committee. An interdepartmental Safeguarding/GDPR scrutiny committee chaired by the Group CEO feeds into the risk register.

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes to legal aid funding. We are responding by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding through the introduction of a dedicated Income Generation and Fundraising team.

NYAS executive team and trustees are also aware of the potential opportunities and threats contained in the soon to be released care review. The full impact of the recommendations will be considered during 2022 – 2023 and will form an integral part of the revised strategic plan.

The charity remains firmly committed to the mission of ensuring that children, young people and vulnerable adults are able to understand and influence decisions made about their lives by supporting them to have their wishes and feelings heard.

## **Structure, governance and management**

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and is constituted under its memorandum and articles.

Governance, pay and remuneration is overseen by the Audit, Risk and Reward committee reporting into the Board of Trustees, working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across ten factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

NYAS seeks to ensure the Board of Trustees continually comprises of individuals who contribute a range of skills and expertise relevant to the monitoring, guidance and development of the charity. NYAS is particularly fortunate to have trustees who bring financial, commercial, legal and social work together with extensive academic knowledge and experience.

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:

Mr M Best

Ms M Cover

Mr N Galloway (Appointed 16 March 2022)

Ms K Harris

Mr R Jones MBE

Mr C Lewis

(Appointed 29 September 2021 and resigned 19 November 2021)

Mrs J Timms OBE

Mr R A Wright

Sir M Hedley (Chair)

# **THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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## **Recruitment and appointment of trustees**

Appointment of trustees follows a skills audit which is conducted periodically to address any gaps in the Board of Trustees' expertise. The appointment process is initiated through an established network of business, legal, voluntary and academic sector contacts and a formal recruitment process.

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Group Chief Executive, other Board of Trustee members and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board. None of the trustees has any beneficial interest in the company.

All of the trustees are members of the company and guarantee to contribute £1 in the event of it winding up.

Recruitment of additional trustees will continue during 2022 – 2023 including the full integration of a minimum of two young care experienced trustees onto the board.

## **Induction and training of trustees**

New trustees are provided with an induction pack containing background information about the work of the Charity and a copy of the NCVO's 'Good Trustee Guide'. An induction programme is matched to their individual needs and includes copies of the most recent annual report and accounts, current financial records and accounting systems, organisational structure charts, young people's feedback reports and operating practices.

Induction and on-going trustee training is provided via internal/external training courses, webinars and opportunities to interact directly with NYAS exec team and associated staff including the training team. All trustees receive training in safeguarding, GDPR and equality, diversity and inclusion.

## **Organisational structure and decision-making**

The Group Chief Executive and Finance Director report regularly to the Board of Trustees. The Group Chief Executive has delegated authority to make strategic decisions on behalf of the board and NYAS. With the support of her Executive management team they will make operational management decisions.

The Board of Trustees make staff appointments and salary decisions at Group CEO level. Strategic policy decisions are referred to them for information/approval.

The Board of Trustees is responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the year ended. The Board of Trustees is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## **Senior Management**

Rita Waters, Secretary and Group Chief Executive.

## **Auditor**

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

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**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.

**Small company provisions**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees on 26 September 2022.

Mr R A Wright

**Trustee**

Dated: 26 September 2022

Ms R Waters

**Secretary**

Dated: 26 September 2022

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees, who are also the directors of The National Youth Advocacy Service for the purpose of company law, are responsible for preparing the Trustees' 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.

# THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

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## Opinion

We have audited the financial statements of The National Youth Advocacy Service (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 notes to the financial statements, including 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.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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.

# **THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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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 trustees' 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 trustees' 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 trustees' 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 trustees' 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 trustees' report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' 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.

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.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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**The extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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**Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Louise Casey ACA (Senior Statutory Auditor)  
for and on behalf of BWM**

8 September 2023

**Chartered Accountants  
Statutory Auditor**

Tempest  
Suite 5.1  
12 Tithebarn Street  
Liverpool  
L2 2DT

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

**Current financial year**

|  | Notes | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b>Income from:</b>  |       |                                    |                                  |                    |                    |
| Donations and legacies   | 3     | 15,247                             | 75,689                           | 90,936             | 61,351             |
| Charitable activities  | 4     | 8,527,317                          | 501,883                          | 9,029,200          | 8,119,654          |
| Investments  | 5     | 22,117                             | -                                | 22,117             | 18,704             |
| <b>Total income</b>  |       | <b>8,564,681</b>                   | <b>577,572</b>                   | <b>9,142,253</b>   | <b>8,199,709</b>   |
| <b>Expenditure on:</b>   |       |                                    |                                  |                    |                    |
| Raising funds  | 6     | 126,505                            | -                                | 126,505            | 68,857             |
| Charitable activities  | 7     | 8,327,405                          | 577,572                          | 8,904,977          | 7,889,249          |
| <b>Total expenditure</b>   |       | <b>8,453,910</b>                   | <b>577,572</b>                   | <b>9,031,482</b>   | <b>7,958,106</b>   |
| <b>Net operating surplus</b>                                       |       | <b>110,771</b>                     | <b>-</b>                         | <b>110,771</b>     | <b>241,603</b>     |
| Net gains/(losses) on investments                                  | 12    | 53,014                             | -                                | 53,014             | 326,990            |
| <b>Net (expenditure)/income for the year/net movement in funds</b> |       | <b>163,785</b>                     | <b>-</b>                         | <b>163,785</b>     | <b>568,593</b>     |
| <b>Reconciliation of funds</b>                                     |       |                                    |                                  |                    |                    |
| Fund balances at 1 April 2021                                      |       | 2,874,118                          | -                                | 2,874,118          | 2,305,525          |
| <b>Fund balances at 31 March 2022</b>                              |       | <b>3,037,903</b>                   | <b>-</b>                         | <b>3,037,903</b>   | <b>2,874,118</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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

|  | Notes | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|--|-------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>                                  |       |                                    |                                  |                    |
| Donations and legacies                               | 3     | 24,341                             | 37,010                           | 61,351             |
| Charitable activities                                | 4     | 7,576,574                          | 543,080                          | 8,119,654          |
| Investments  | 5     | 18,704                             | -                                | 18,704             |
| <b>Total income</b>                                  |       | <u>7,619,619</u>                   | <u>580,090</u>                   | <u>8,199,709</u>   |
| <b>Expenditure on:</b>                               |       |                                    |                                  |                    |
| Raising funds  | 6     | 68,857                             | -                                | 68,857             |
| Charitable activities                                | 7     | 7,309,159                          | 580,090                          | 7,889,249          |
| <b>Total expenditure</b>                             |       | <u>7,378,016</u>                   | <u>580,090</u>                   | <u>7,958,106</u>   |
| <b>Net operating surplus</b>                         |       | 241,603                            | -                                | 241,603            |
| Net gains/(losses) on investments                    | 12    | 326,990                            | -                                | 326,990            |
| <b>Net income for the year/net movement in funds</b> |       | 568,593                            | -                                | 568,593            |
| <b>Reconciliation of funds</b>                       |       |                                    |                                  |                    |
| Fund balances at 1 April 2020                        |       | 2,305,525                          | -                                | 2,305,525          |
| <b>Fund balances at 31 March 2021</b>                |       | <u>2,874,118</u>                   | <u>-</u>                         | <u>2,874,118</u>   |

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET**

**AS AT 31 MARCH 2022**

|  |       | 2022             |                         | 2021<br>Restated |                         |
|--|-------|------------------|-------------------------|------------------|-------------------------|
|  | Notes | £                | £                       | £                | £                       |
| <b>Fixed assets</b>                            |       |                  |                         |                  |                         |
| Intangible assets                              | 13    |                  | 132,406                 |                  | 65,655                  |
| Tangible assets                                | 14    |                  | 34,343                  |                  | 45,310                  |
| Investments                                    | 15    |                  | 1,780,550               |                  | 1,488,439               |
|  |       |                  | <u>1,947,299</u>        |                  | <u>1,599,404</u>        |
| <b>Current assets</b>                          |       |                  |                         |                  |                         |
| Accrued income                                 |       | 511,429          |                         | 406,030          |                         |
| Debtors  | 17    | 1,336,815        |                         | 944,462          |                         |
| Cash at bank and in hand                       |       | 822,377          |                         | 1,345,053        |                         |
|  |       | <u>2,670,621</u> |                         | <u>2,695,545</u> |                         |
| <b>Liabilities:</b>                            |       |                  |                         |                  |                         |
| Creditors: amounts falling due within one year | 18    | (1,345,563)      |                         | (1,258,859)      |                         |
| Net current assets                             |       |                  | <u>1,325,058</u>        |                  | <u>1,436,686</u>        |
| <b>Total net assets</b>                        |       |                  | <u>3,272,357</u>        |                  | <u>3,036,090</u>        |
| <b>Provisions for liabilities</b>              | 20    |                  | <u>(234,454)</u>        |                  | <u>(161,972)</u>        |
| <b>Net assets</b>                              |       |                  | <u><u>3,037,903</u></u> |                  | <u><u>2,874,118</u></u> |
| <b>The funds of the charity</b>                |       |                  |                         |                  |                         |
| Designated funds                               | 22    | 417,000          |                         | 417,000          |                         |
| General unrestricted funds                     |       | <u>2,620,903</u> |                         | <u>2,457,118</u> |                         |
| Total unrestricted funds                       |       |                  | <u>3,037,903</u>        |                  | <u>2,874,118</u>        |
| <b>Total charity funds</b>                     |       |                  | <u><u>3,037,903</u></u> |                  | <u><u>2,874,118</u></u> |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees and authorised for issue on 26 September 2022 and are signed on its behalf by:

Mr R A Wright  
**Trustee**

**Company Registration No. 2722134**

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

|   | Notes | 2022<br>£ | £                | 2021<br>£ | £                |
|---|-------|-----------|------------------|-----------|------------------|
| <b>Cash flows from operating activities</b>                 |       |           |                  |           |                  |
| Net cash provided by operating activities                   | 27    |           | (142,568)        |           | 1,080,582        |
| <b>Cash flows from investing activities</b>                 |       |           |                  |           |                  |
| Purchase of intangible assets                               |       | (145,906) |                  | (71,513)  |                  |
| Purchase of tangible fixed assets                           |       | (17,222)  |                  | (14,892)  |                  |
| Purchase of investments                                     |       | (513,890) |                  | (532,800) |                  |
| Proceeds on disposal of investments                         |       | 284,431   |                  | 321,386   |                  |
| Movement in investment cash held                            |       | (9,637)   |                  | (29,907)  |                  |
| Investment income   |       | 22,117    |                  | 18,704    |                  |
| <b>Net cash provided by investing activities</b>            |       |           | <b>(380,108)</b> |           | <b>(309,023)</b> |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |       |           | <b>(522,676)</b> |           | <b>771,559</b>   |
| Cash and cash equivalents at beginning of year              |       |           | 1,345,053        |           | 573,494          |
| <b>Cash and cash equivalents at end of year</b>             |       |           | <b>822,377</b>   |           | <b>1,345,053</b> |

# THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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## 1 Accounting policies

### Charity information

The National Youth Advocacy Service is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is Tower House, 1 Tower Road, Birkenhead, Wirral, CH41 1FF.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). 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 accounts have been prepared under the historical cost convention modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the accounts, 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 accounts.

### 1.3 Charitable funds

Funds held by the charity are:

*Unrestricted funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Designated funds* - these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**(Continued)**

**1.4 Income**

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donations and grants, including capital grants, and contract income is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the statement of financial activities under the heading charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. Interest is included when receivable by the charity.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

**1.5 Expenditure**

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

*Raising funds*

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

*Charitable expenditure*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

*Other expenditure* includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies** **(Continued)**

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

|          |                                 |
|----------|---------------------------------|
| Software | 33% pa on a straight line basis |
|----------|---------------------------------|

**1.7 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.

All assets costing more than £500 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                                   |
|--------------------------------|-----------------------------------|
| Computer equipment             | 33% p.a. on a straight line basis |
| Fixtures, fittings & equipment | 20% p.a. on a straight line basis |

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.

**1.8 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

**1.9 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

**1.10 Accrued income**

Legal cases in progress or completed but unsettled are valued at the amount of anticipated receipt from the Legal Aid Agency or opponent, net of any payments on account, and are shown as accrued income.

**1.11 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**(Continued)**

**1.12 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.

***Other financial assets***

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

***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.

**1.13 Provisions**

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**(Continued)**

**1.14 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.

**1.15 Retirement benefits**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

**1.16 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**1.17 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

**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.

The provision for property dilapidations relating to the charity premises remains outstanding and has been increased to £55,000. A £179,000 provision has been made to cover for the potential repayment of contract income where activity volumes are lower than planned due to Covid.

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters. The amount required now, however, is relatively small as this is a legacy issue which is largely discharged.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY 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         | Unrestricted funds | Restricted funds | Total         |
|---------------------|--------------------|------------------|---------------|--------------------|------------------|---------------|
|                     | 2022               | 2022             | 2022          | 2021               | 2021             | 2021          |
|                     | £                  | £                | £             | £                  | £                | £             |
| Donations and gifts | 15,247             | 53,389           | 68,636        | 9,610              | 37,010           | 46,620        |
| Grants receivable   | -                  | 22,300           | 22,300        | 14,731             | -                | 14,731        |
|                     | <u>15,247</u>      | <u>75,689</u>    | <u>90,936</u> | <u>24,341</u>      | <u>37,010</u>    | <u>61,351</u> |

Performance related grants are disclosed in note 4.

**4 Charitable activities**

|                                   | Children's Services | Legal Services | Total 2022       | Total 2021       |
|-----------------------------------|---------------------|----------------|------------------|------------------|
|                                   | £                   | £              | £                | £                |
| Income from charitable activities | 7,654,986           | 872,331        | 8,527,317        | 7,576,574        |
| Performance related grants        | 501,883             | -              | 501,883          | 543,080          |
|                                   | <u>8,156,869</u>    | <u>872,331</u> | <u>9,029,200</u> | <u>8,119,654</u> |
| Analysis by fund                  |                     |                |                  |                  |
| Unrestricted funds                | 7,654,986           | 872,331        | 8,527,317        |                  |
| Restricted funds                  | 501,883             | -              | 501,883          |                  |
|                                   | <u>8,156,869</u>    | <u>872,331</u> | <u>9,029,200</u> |                  |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4 Charitable activities**

**(Continued)**

For the year ended 31 March 2021

|                                   | <b>Children's<br/>Services<br/>£</b> | <b>Legal<br/>Services<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-----------------------------------|--------------------------------------|---------------------------------|-----------------------------|
| Income from charitable activities | 6,885,323                            | 691,251                         | 7,576,574                   |
| Performance related grants        | 543,080                              | -                               | 543,080                     |
|                                   | <u>7,428,403</u>                     | <u>691,251</u>                  | <u>8,119,654</u>            |
| Analysis by fund                  |                                      |                                 |                             |
| Unrestricted funds                | 6,885,323                            | 691,251                         | 7,576,574                   |
| Restricted funds                  | 543,080                              | -                               | 543,080                     |
|                                   | <u>7,428,403</u>                     | <u>691,251</u>                  | <u>8,119,654</u>            |

**5 Investments**

|                                | <b>Unrestricted<br/>funds<br/><br/>2022<br/>£</b> | <b>Unrestricted<br/>funds<br/><br/>2021<br/>£</b> |
|--------------------------------|---|---|
| Income from listed investments | 21,564  | 17,693  |
| Interest receivable            | 553   | 1,011   |
|                                | <u>22,117</u>                                     | <u>18,704</u>                                     |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**6 Raising funds**

|  | <b>Unrestricted<br/>funds</b> | Unrestricted<br>funds |
|--|-------------------------------|-----------------------|
|  | <b>2022</b>                   | 2021                  |
|  | <b>£</b>                      | <b>£</b>              |
| <u>Fundraising and publicity</u>       |                               |                       |
| Marketing and publicity                | -                             | 2,880                 |
| Seeking donations, and grants          | 19,325                        | 16,228                |
| Staff costs                            | 96,553                        | 41,473                |
|  | <hr/>                         | <hr/>                 |
| Fundraising and publicity              | 115,878                       | 60,581                |
|  | <hr/>                         | <hr/>                 |
| Investment management - Brewin Dolphin | 10,627                        | 8,276                 |
|  | <hr/>                         | <hr/>                 |
|  | <u>126,505</u>                | <u>68,857</u>         |
|  | <hr/> <hr/>                   | <hr/> <hr/>           |

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**7 Charitable activities**

|  | Children's<br>services<br>£ | Legal<br>services<br>£ | NYAS<br>helpline<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|-----------------------------|------------------------|-----------------------|--------------------|--------------------|
| Staff costs                            | 3,619,316                   | 606,476                | 96,207                | 4,321,999          | 3,980,735          |
| Direct charitable expenditure          | 3,160,167                   | 131,638                | 29,222                | 3,321,027          | 2,813,071          |
|  | <u>6,779,483</u>            | <u>738,114</u>         | <u>125,429</u>        | <u>7,643,026</u>   | <u>6,793,806</u>   |
| Share of support costs (see note 8)    | 1,070,781                   | 131,453                | 43,817                | 1,246,051          | 1,081,301          |
| Share of governance costs (see note 8) | 15,900                      | -                      | -                     | 15,900             | 14,142             |
|  | <u>7,866,164</u>            | <u>869,567</u>         | <u>169,246</u>        | <u>8,904,977</u>   | <u>7,889,249</u>   |
| <b>Analysis by fund</b>                |                             |                        |                       |                    |                    |
| Unrestricted funds                     | 7,288,592                   | 869,567                | 169,246               | 8,327,405          |                    |
| Restricted funds                       | 577,572                     | -                      | -                     | 577,572            |                    |
|  | <u>7,866,164</u>            | <u>869,567</u>         | <u>169,246</u>        | <u>8,904,977</u>   |                    |

Included in Direct Charitable Expenditure are payments to partners of £561,557 (2021: £626,739) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,724,244 (2021: £1,374,096).

**For the year ended 31 March 2021**

|  | Children's<br>services<br>£ | Legal<br>services<br>£ | NYAS<br>helpline<br>£ | Total<br>2021<br>£ |
|--|-----------------------------|------------------------|-----------------------|--------------------|
| Staff costs                            | 3,455,967                   | 435,926                | 88,842                | 3,980,735          |
| Direct charitable expenditure          | 2,679,453                   | 110,800                | 22,818                | 2,813,071          |
|  | <u>6,135,420</u>            | <u>546,726</u>         | <u>111,660</u>        | <u>6,793,806</u>   |
| Share of support costs (see note 8)    | 935,693                     | 109,204                | 36,404                | 1,081,301          |
| Share of governance costs (see note 8) | 14,142                      | -                      | -                     | 14,142             |
|  | <u>7,085,255</u>            | <u>655,930</u>         | <u>148,064</u>        | <u>7,889,249</u>   |
| <b>Analysis by fund</b>                |                             |                        |                       |                    |
| Unrestricted funds                     | 6,505,165                   | 655,930                | 148,064               | 7,309,159          |
| Restricted funds                       | 580,090                     | -                      | -                     | 580,090            |
|  | <u>7,085,255</u>            | <u>655,930</u>         | <u>148,064</u>        | <u>7,889,249</u>   |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**7 Charitable activities**

**(Continued)**

Included in Direct Charitable Expenditure are payments to partners of £626,739 (2020: £640,628) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,374,096 (2020: £1,477,072).

**8 Support costs**

|  | <b>Support costs</b> | <b>Governance costs</b> | <b>2022</b>          |                  | <b>Governance costs</b> | <b>2021</b>      |
|--|----------------------|-------------------------|----------------------|------------------|-------------------------|------------------|
|  | <b>£</b>             | <b>£</b>                | <b>Support costs</b> | <b>£</b>         | <b>£</b>                | <b>£</b>         |
| Staff costs                            | 874,838              | -                       | 874,838              | 784,682          | -                       | 784,682          |
| Depreciation and amortisation          | 107,344              | -                       | 107,344              | 80,929           | -                       | 80,929           |
| Premises and office costs              | 137,245              | -                       | 137,245              | 129,895          | -                       | 129,895          |
| Other costs                            | 126,624              | -                       | 126,624              | 85,795           | -                       | 85,795           |
| Audit fees                             | -                    | 7,200                   | 7,200                | -                | 6,800                   | 6,800            |
| Accountancy                            | -                    | 8,700                   | 8,700                | -                | -                       | -                |
| Accountancy fees                       | -                    | -                       | -                    | -                | 7,342                   | 7,342            |
|  | <u>1,246,051</u>     | <u>15,900</u>           | <u>1,261,951</u>     | <u>1,081,301</u> | <u>14,142</u>           | <u>1,095,443</u> |
| Analysed between Charitable activities | <u>1,246,051</u>     | <u>15,900</u>           | <u>1,261,951</u>     | <u>1,081,301</u> | <u>14,142</u>           | <u>1,095,443</u> |

The above costs are the central head office overheads of the charity which do not reflect or include costs attributable to the delivery of specific services of the charity. These have been allocated to charitable activities (in note 7) on the basis of direct staff numbers. Governance costs are allocated to children's services.

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees were reimbursed expenses during the year (2021; no trustees were reimbursed).

**10 Auditors' remuneration**

The analysis of auditor's remuneration is as follows:

|  | <b>2022</b>  | <b>2021</b>  |
|--|--------------|--------------|
|  | <b>£</b>     | <b>£</b>     |
| Fees payable to the charity's auditor for the audit of the charity's annual accounts | <u>7,200</u> | <u>6,800</u> |
| All other non-audit services   | <u>8,700</u> | <u>7,342</u> |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

|                     | <b>2022</b>   | <b>2021</b>   |
|---------------------|---------------|---------------|
|                     | <b>Number</b> | <b>Number</b> |
| Children's Services | 144           | 130           |
| Legal Services      | 21            | 17            |
| NYAS Helpline       | 6             | 6             |
| Operational         | 31            | 28            |
|                     | <u>202</u>    | <u>181</u>    |

**Employment costs**

|                       | <b>2022</b>      | <b>2021</b>      |
|-----------------------|------------------|------------------|
|                       | <b>£</b>         | <b>£</b>         |
| Wages and salaries    | 4,665,987        | 4,293,093        |
| Social security costs | 435,175          | 351,635          |
| Other pension costs   | 192,228          | 162,162          |
|                       | <u>5,293,390</u> | <u>4,806,890</u> |

Salary costs includes severance and redundancy payments of £nil (2021: £26,757).

The number of employees whose annual remuneration was £60,000 or more were:

|                                | <b>2022</b>   | <b>2021</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>Number</b> | <b>Number</b> |
| In the band £60,001 - £70,000  | 3             | 3             |
| In the band £70,001 - £80,000  | -             | -             |
| In the band £80,001 - £90,000  | -             | 1             |
| In the band £90,001 - £100,000 | 1             | -             |
|                                | <u>4</u>      | <u>4</u>      |

**12 Net gains/(losses) on investments**

|                                    | <b>Unrestricted</b> | <b>Unrestricted</b> |
|------------------------------------|---------------------|---------------------|
|                                    | <b>funds</b>        | <b>funds</b>        |
|                                    | <b>2022</b>         | <b>2021</b>         |
|                                    | <b>£</b>            | <b>£</b>            |
| Revaluation of investments         | 30,972              | 295,513             |
| Gain/(loss) on sale of investments | 22,042              | 31,477              |
|                                    | <u>53,014</u>       | <u>326,990</u>      |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**13 Intangible fixed assets**

|                                   | <b>Software<br/>£</b> |
|-----------------------------------|-----------------------|
| <b>Cost</b>                       |                       |
| At 1 April 2021                   | 125,305               |
| Additions                         | 145,906               |
|                                   | <hr/>                 |
| At 31 March 2022                  | 271,212               |
|                                   | <hr/>                 |
| <b>Amortisation</b>               |                       |
| At 1 April 2021                   | 59,650                |
| Amortisation charged for the year | 79,156                |
|                                   | <hr/>                 |
| At 31 March 2022                  | 138,806               |
|                                   | <hr/>                 |
| <b>Carrying amount</b>            |                       |
| At 31 March 2022                  | 132,406               |
|                                   | <hr/> <hr/>           |
| At 31 March 2021                  | 65,655                |
|                                   | <hr/> <hr/>           |

During the current and prior year a review of expenditure to date was carried out relating to the CHIP system , resulting in the decision to write down the net book value of related capitalised spend incurred prior to 1st April 2020. The residual value charged to operating expenditure in the year is £28,179.

**14 Tangible fixed assets**

|                                    | <b>Computer<br/>equipment<br/>£</b> | <b>Fixtures,<br/>fittings &amp;<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|------------------------------------|-------------------------------------|---|--------------------|
| <b>Cost</b>                        |                                     |   |                    |
| At 1 April 2021                    | 111,961                             | 1,816   | 113,777            |
| Additions                          | 10,406                              | 6,816   | 17,222             |
| Disposals                          | (12,023)                            | (1,350)   | (13,373)           |
|                                    | <hr/>                               | <hr/>   | <hr/>              |
| At 31 March 2022                   | 110,344                             | 7,282   | 117,626            |
|                                    | <hr/>                               | <hr/>   | <hr/>              |
| <b>Depreciation</b>                |                                     |   |                    |
| At 1 April 2021                    | 66,845                              | 1,622   | 68,467             |
| Depreciation charged in the year   | 27,669                              | 520   | 28,189             |
| Eliminated in respect of disposals | (12,023)                            | (1,350)   | (13,373)           |
|                                    | <hr/>                               | <hr/>   | <hr/>              |
| At 31 March 2022                   | 82,491                              | 792   | 83,283             |
|                                    | <hr/>                               | <hr/>   | <hr/>              |
| <b>Carrying amount</b>             |                                     |   |                    |
| At 31 March 2022                   | 27,853                              | 6,490   | 34,343             |
|                                    | <hr/> <hr/>                         | <hr/> <hr/>   | <hr/> <hr/>        |
| At 31 March 2021                   | 45,116                              | 194   | 45,310             |
|                                    | <hr/> <hr/>                         | <hr/> <hr/>   | <hr/> <hr/>        |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15 Fixed asset investments**

|                          | Listed<br>investments<br>£ | Cash in<br>portfolio<br>£ | Total<br>£       |
|--------------------------|----------------------------|---------------------------|------------------|
| <b>Cost or valuation</b> |                            |                           |                  |
| At 1 April 2021          | 1,442,278                  | 46,161                    | 1,488,439        |
| Additions                | 513,890                    | -                         | 513,890          |
| Valuation changes        | 30,972                     | -                         | 30,972           |
| Movement in cash         | -                          | 9,637                     | 9,637            |
| Disposals                | (262,388)                  | -                         | (262,388)        |
|                          | <u>1,724,752</u>           | <u>55,798</u>             | <u>1,780,550</u> |
| <b>Carrying amount</b>   |                            |                           |                  |
| At 31 March 2022         | <u>1,724,752</u>           | <u>55,798</u>             | <u>1,780,550</u> |
| At 31 March 2021         | <u>1,442,278</u>           | <u>46,161</u>             | <u>1,488,439</u> |

The total return on the Brewin Dolphin portfolio was 4.18% in the year to 31 March 2022, lower than the benchmark return of 10.44%. The increase in CPI over the same period was 7.04% which is above the Trustees' expectation of CPI 2%. Performance since the start of 2022 has been very challenged largely due to the inflationary pressures we have seen as a result of Omicron and the ongoing invasion of Ukraine.

**16 Financial instruments**

|  | 2022<br>£        | 2021<br>£        |
|--|------------------|------------------|
| <b>Carrying amount of financial assets</b>   |                  |                  |
| Measured at cost   | 1,820,869        | 2,020,383        |
| Equity instruments measured at fair value through the income and expenditure account | <u>1,724,752</u> | <u>1,442,278</u> |
| <b>Carrying amount of financial liabilities</b>                                      |                  |                  |
| Measured at cost   | <u>1,222,395</u> | <u>602,487</u>   |

**17 Debtors**

|   | 2022<br>£        | 2021<br>£      |
|---|------------------|----------------|
| <b>Amounts falling due within one year:</b> |                  |                |
| Trade debtors                               | 719,238          | 508,154        |
| Other debtors                               | 228,450          | 123,732        |
| Prepayments                                 | 389,127          | 312,576        |
|   | <u>1,336,815</u> | <u>944,462</u> |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

|                                    | Notes | 2022<br>£        | 2021<br>Restated<br>£ |
|------------------------------------|-------|------------------|-----------------------|
| Other taxation and social security |       | 48,357           | 31,111                |
| Deferred income                    | 19    | 803,919          | 625,261               |
| Trade creditors                    |       | 339,340          | 312,356               |
| Other creditors                    |       | 35,825           | 73,621                |
| Accruals                           |       | 118,122          | 216,510               |
|                                    |       | <u>1,345,563</u> | <u>1,258,859</u>      |

All Trade Creditors are settled within a maximum of 30 days from invoice date.

**19 Deferred income**

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Other deferred income | 803,919        | 625,261        |
|                       | <u>803,919</u> | <u>625,261</u> |

Deferred income is included in the financial statements as follows:

|   | 2022<br>£      | 2021<br>£      |
|---|----------------|----------------|
| Total deferred income at 1 April 2021                 | 625,261        | 224,268        |
| Amounts received in year                              | 803,919        | 625,261        |
| Amounts credited to statement of financial activities | (625,261)      | (224,268)      |
|   | <u>803,919</u> | <u>625,261</u> |

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

| <b>20 Provisions for liabilities</b> | <b>2022</b>    | <b>2021<br/>Restated</b> |
|--------------------------------------|----------------|--------------------------|
|                                      | <b>£</b>       | <b>£</b>                 |
| Dilapidations                        | 55,000         | 50,000                   |
| Income contingency                   | 179,454        | 111,972                  |
|                                      | <u>234,454</u> | <u>161,972</u>           |

Movements on provisions:

|                                   | <b>Dilapidations</b> | <b>Income<br/>contingency</b> | <b>Total</b>   |
|-----------------------------------|----------------------|-------------------------------|----------------|
|                                   | <b>£</b>             | <b>£</b>                      | <b>£</b>       |
| At 1 April 2021                   | 50,000               | 111,972                       | 161,972        |
| Additional provisions in the year | 5,000                | 67,482                        | 72,482         |
|                                   | <u>55,000</u>        | <u>179,454</u>                | <u>234,454</u> |

The provision for property dilapidations relating to the charity premises remains outstanding and has increased at the year end to £55,000. The opening balance has been reanalysed from other creditors for consistency going forwards.

A further increase in the provision has been made to cover for the potential repayment of contract income where activity volumes are lower than planned due to Covid. The opening balance has been reanalysed from other creditors for consistency going forwards.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**21 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:

|                                   | Movement in funds               |                |                  | Movement in funds               |                |                  | Balance at<br>31 March 2022<br>£ |
|-----------------------------------|---------------------------------|----------------|------------------|---------------------------------|----------------|------------------|----------------------------------|
|                                   | Balance at<br>1 April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>1 April 2021<br>£ | Income<br>£    | Expenditure<br>£ |                                  |
|                                   |                                 |                |                  |                                 |                |                  |                                  |
| Section 64 Welsh Grant            | -                               | 31,920         | (31,920)         | -                               | 11,570         | (11,570)         | -                                |
| Mental Health Recovery Fund       | -                               | 21,367         | (21,367)         | -                               | 2,136          | (2,136)          | -                                |
| SSG Parent Advocacy               | -                               | 200,107        | (200,107)        | -                               | 168,661        | (168,661)        | -                                |
| SSG Project Unity                 | -                               | 207,379        | (207,379)        | -                               | 183,457        | (183,457)        | -                                |
| NVYO grant                        | -                               | 34,727         | (34,727)         | -                               | 28,224         | (28,224)         | -                                |
| Welsh emergency digital equipment | -                               | 29,913         | (29,913)         | -                               | 10,905         | (10,905)         | -                                |
| SidebySide                        | -                               | 36,810         | (36,810)         | -                               | 75,655         | (75,655)         | -                                |
| IST Support Worker                | -                               | -              | -                | -                               | 88,521         | (88,521)         | -                                |
| Other restricted funds            | -                               | 17,867         | (17,867)         | -                               | 8,443          | (8,443)          | -                                |
|                                   | <u>-</u>                        | <u>580,090</u> | <u>(580,090)</u> | <u>-</u>                        | <u>577,572</u> | <u>(577,572)</u> | <u>-</u>                         |

*Section 64 grant* finances a one to one holistic support service for care experienced young people who are transitioning from CAMHS to adult mental health service or for those who are accessing or unable to access primary mental health services. It provide health and well-being support to individual's. The second element of the service is creating an online platform to support foster carers with tools and resources to equip them with information and knowledge on how to deal with and support the mental health of the young people they may be fostering.

*Mental Health Recovery fund* – this additional money from Caerphilly Local Authority will ensure that parents whose children are at risk of child protection procedures are supported through the process. We will provide advocacy representation within family group conferences and ensure the parents are at the heart of plans in place to safeguard and protect their children.

*SSG Parent Advocacy* - to support Welsh Government's plans of reducing numbers of children entering the care system in Wales. The Parent Advocacy programme will also support parents to engage with social services through the provision of independent professional advocacy.

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

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**21 Restricted funds**

**(Continued)**

*SOG Project Unity* - to help break the cycle of children being born to care-experienced young mothers entering the care system in Wales This is achieved by helping them engage with services, access practical and emotional support and learn new life skills with the aim of keeping families together.

*NVYO Grant* - our Welsh Government NVYO funded project provides an opportunity for all young people throughout Wales to undertake accredited training in Peer Mentoring, Peer Advocacy and support to apply for and gain Youth Work qualifications. The grant has also enabled us to recruit an expert care experienced young person to work with the YPAG to explore using Digital Platforms to meet the project aims.

*Welsh Emergency Digital Equipment* - we were fortunate to have received this grant for care leavers who are without access to digital equipment. This has been a much-needed resource for young people, affording them the opportunity to expand their skills in this new virtual world we find ourselves in.

*Side By Side* is a project with volunteers, as mentors, to support care leavers through a programme which will help young people to bridge the gap between leaving care and finding their own way in the world, providing a broad range of support and mentoring. A grant was gratefully received from the Dulverton Trust in 2021/22 and fully spent during the year.

Funds have been used for the bursary for each of these care leavers. Bursaries have provided such items as computers and internet access to aid them with College work and equipment to enable them to cook their own meals.

*IST support worker* - NYAS Cymru were funded to support Caerphilly Children's Services with the delivery of Family Meetings in the Intensive Support Team. The aim is to reduce the number of children who become looked after. The project looks to deliver an impartial and independent advocacy service to parents and legal guardians of children/young people under the age of 18, living within the Caerphilly County Borough Council area.

The service is bespoke and dependent on the needs of the individual. Each intervention will involve working with a single individual, addressing any advocacy issues and attempting to bring them to a resolution.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**22 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:

|                                      | Balance at<br>1 April 2020<br>£ | Incoming<br>resources<br>£ | Balance at<br>1 April 2021<br>£ | Income<br>£     | Balance at<br>31 March 2022<br>£ |
|--------------------------------------|---------------------------------|----------------------------|---------------------------------|-----------------|----------------------------------|
| Discretionary charitable expenditure | 417,000                         | -                          | 417,000                         | -               | 417,000                          |
|                                      | <u>417,000</u>                  | <u>-</u>                   | <u>417,000</u>                  | <u>-</u>        | <u>417,000</u>                   |
|                                      | <u><u>417,000</u></u>           | <u><u>-</u></u>            | <u><u>417,000</u></u>           | <u><u>-</u></u> | <u><u>417,000</u></u>            |

*Discretionary Charitable Expenditure* - the Charity has developed plans to increase its non-contract, charitable/discretionary activity. As part of the funding for these initiatives, the Trustees have designated £417,000 from reserves. This is expected to be expended over the next two years to year end 2024.

**23 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £192,228 (2021, £162,162). Total employee and employer contributions totalling £35,538 (2021, £29,601) were payable to the fund at the balance sheet date and are included within creditors.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
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**24 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:

|                            | <b>2022</b>    | <b>2021</b>   |
|----------------------------|----------------|---------------|
|                            | <b>£</b>       | <b>£</b>      |
| Within one year            | 38,119         | 15,010        |
| Between two and five years | 80,281         | -             |
|                            | <u>118,400</u> | <u>15,010</u> |

**25 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

|                          | <b>2022</b>   | <b>2021</b>   |
|--------------------------|---------------|---------------|
|                          | <b>Number</b> | <b>Number</b> |
| Key management personnel | <u>4</u>      | <u>5</u>      |

  

|                        | <b>2022</b>    | <b>2021</b>    |
|------------------------|----------------|----------------|
|                        | <b>£</b>       | <b>£</b>       |
| Aggregate remuneration | <u>242,248</u> | <u>374,455</u> |

Trustees donated £nil during the year (2021: £12,821).

Mr C Lewis, a trustee from September 2021 to November 2021, is a solicitor for Weightmans who provided advice totaling £1,120 in this period.

The partner of Martyn Best, a trustee, Ms E Parker-Goff is a director and shareholder of a company that provides PR Consultancy, Social Media Activity and Fundraising to the charity. During the year services provided on a normal commercial basis amounted to £nil (2021: £2,880).

There were no other related party transactions in the year.

**26 Company limited by guarantee**

The National Youth Advocacy Service is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

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| <b>27 Cash generated from operations</b>                          | <b>2022</b>      | <b>2021</b>      |
|---|------------------|------------------|
|   | <b>£</b>         | <b>£</b>         |
| Surplus for the year  | 163,785          | 568,593          |
| Adjustments for:  |                  |                  |
| Investment income recognised in statement of financial activities | (22,117)         | (18,704)         |
| Gain on disposal of investments                                   | (22,042)         | (31,477)         |
| Fair value gains and losses on investments                        | (30,972)         | (295,513)        |
| Depreciation and impairment of fixed assets                       | 107,344          | 80,929           |
| Movements in working capital:                                     |                  |                  |
| (Increase) in accrued income                                      | (105,399)        | (84,841)         |
| (Increase)/decrease in debtors                                    | (392,353)        | 415,091          |
| (Decrease) in creditors   | (91,954)         | (71,461)         |
| (Decrease) in provisions  | 72,482           | 116,972          |
| Increase in deferred income                                       | 178,658          | 400,993          |
| <b>Cash (absorbed by)/generated from operations</b>               | <b>(142,568)</b> | <b>1,080,582</b> |