

REGISTERED COMPANY NUMBER : 3939801 (England and Wales)
REGISTERED CHARITY NUMBER : 10811754

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
TO 31st AUGUST 2021
FOR
YOUTHSCAPE LIMITED**

Youthscape

Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Reference and Administrative details

Registered Company number

3939801 (England and Wales)

Registered Charity number

10811754

Registered office

Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY

Trustees

Dr N Adamu
Mr A Course (appointed 29 March 2021)
Rev A Gardner
Rev T Lomax
Mrs A Smith (appointed 29 June 2021)
Mr M Summerfield

Bank

HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP

Auditor

Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
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Report of the Trustees of Youthscape

Introduction from the Chair

Youthscape is committed to young people both in Luton and across the UK. Through our direct work with young people, and through the resources we provide to other youth workers, we impact the lives of thousands of teenagers every day.

The pandemic has turned the lives of millions of children and young people upside down. Many are finding it hard to cope with isolation, a loss of routine, anxiety about the future, a disruption to their education, and in some cases difficult or traumatic experiences at home. We are immensely proud of the way the charity has been able to respond to these needs at such a difficult time. More than 70,000 students have completed our Thrive programme to support their mental wellbeing. Thousands of youth groups in churches across the UK have depended on the materials and inspiration provided by our team. We know there is still much to be done, but we are thankful for the opportunity to contribute at such a crucial time.

Our staff and volunteers have continued their work through these challenges, and we are grateful to them for their dedication and commitment. Youthscape now looks to the future to serve more young people and resource churches across the UK to do the same in their communities.

As a result, we are pleased to be able to present a report for the year ended 31st August 2021 that outlines the lasting impact Youthscape has been able to deliver through our direct work with young people, our research, and through the training and resources we provide to others.

Charitable Objectives

Youthscape develops innovative approaches to working with young people, especially those who are socially and emotionally disadvantaged. From its base in Luton, our work has gained a reputation for using new ways of working that engage young people and help them overcome personal challenges, such as being in care, those at risk of being NEET and those struggling with issues such as anxiety or self-harm, which are impacting them personally and educationally. These are shared widely through our national work offering training and resources to teachers, professionals and youth workers.

The charity is proud to have a strong reputation for child-centred work that is welcoming and engaging, as well as being rooted in good principles and practice. It works alongside a highly diverse population in Luton and has developed strong partnerships with the local authority, schools, faith groups and local businesses.

The objects of the charity are:

- (i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;
- (iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and
- (iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.



Impact and Outcomes

Youthscape Centre for Research

The Centre provides qualitative and quantitative research to underpin the work of the charity and direct resources and projects to where we can be most effective. It also provides the framework for measuring and evaluating impact across the organisation. In the past year the Centre has published jointly with Tearfund 'Burning Down The House' a national study to understand the attitude of young people in the church towards climate change. The report attracted widespread interest from the national media and from major denominations where it continues to shape policy and practice. In addition, the Centre completed and published research on theological reflection among youth workers, attitudes to relationships and sex education in schools and young people's experience of youth work provision. In addition, work on 'Translating God' began - a ground-breaking three-year research project exploring the world of Gen Z, and their engagement with Christianity. The Centre also continued to publish its quarterly digest of research 'The Story' for the benefit of other charitable organisations.

Youthscape Centre for Innovation

Youthscape has continued to develop our practice and understanding in innovation, specifically the role of innovation in creating new models and programmes that meet the needs of young people. Major projects begun in this year have included 'Invited to Belong', a resource to guide youth workers to be better equipped to support young people with additional needs, developed in partnership with Urban Saints. A joint project with International Justice Mission also started development, with the aim of creating a major new interactive resource to engage young people to respond to modern day slavery. The team continued to provide support for youth leaders during lockdowns – with a new range of resources and support for working with young people online.

Luton programmes

The charity's work with young people in Luton faced considerable challenges as the pandemic continued through much of the year preventing access to schools and the closure of the drop-in facilities at Bute Mills. In the first half of the year, the team instead worked with schools to use the new 'Thrive' curriculum to support the mental health and wellbeing of students. A second series of resources was launched in the Spring term, providing materials for one-to-one and group work with young people facing particular challenges around their mental health, like anxiety and panic attacks. In the latter half of the year, some work in schools and at Bute Mills became possible, and we were able to provide much needed social space for Luton young people, as well as continue important programmes like Openhouse, our programme to engage young people who are socially isolated.

National programme

Our wider UK programmes and activities also faced challenges with the continued impact of the pandemic. Our national conference for youth workers due to take place in November was postponed, but a further online conference attracted more than 1,200 delegates, providing valuable income for our work and offering much-needed training and support for youth workers.

Our mental health project 'Headstrong' continued to grow in response to the enormous mental health needs generated by the pandemic. Our team continued to introduce new content and support for young people and also launched a series of resources for youth leaders to use in their own context. Our online serviced for young people who self-harm 'Alumina' saw a significant increase in requests for help from young people totalling just over 1,000 referrals over the course of the year.



Principle Capital Developments for the Year 2020-2021

There was no capital development during this period.

Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

Clear vision and strategic plan with milestones

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

Strong governance

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

Highly trained and motivated staff

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

Effective safeguarding practice

The safety and well-being of young people, staff and volunteers is paramount. Our safeguarding procedures are externally validated and we work closely with the Safeguarding Board in Luton to ensure this is the case.

Financial stability

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

Management of risk

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

Recruitment and appointment of Trustees

New Trustees are approached depending on the skill base requirements of the charity and the experience of the individual. A process of informal and then formal interviews take place before any appointment is put to the Board and ratified.



Induction and Training of New Trustees

New Trustees are expected to familiarise themselves with the charity and the context within which it operates. They are also required to read the Charity Commission publication 'The Essential Trustee: What you need to know'. All trustees are also required to complete safeguarding training.

Financial Review

Total income in the year was £1,045,683 (2020 £1,206,501) and total expenditure £1,040,471 (2020 £1,197,355). There was a surplus for the year of £5,211 (2020 £9,146). Unrestricted funds at the end of the year were £348,756 (2020 £148,324) with a further £85,988 (2020 £106,075) of designated funds for our annual conferences. Restricted funds were £48,965 (2020 £134,310) with property reserves of £2,742,465 (2020 £2,832,254). More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

The pandemic continued to negatively impact income to the charity. As with the previous year, external lettings of the building were largely cancelled and opportunities to sell resources at major events were curtailed. The trustees and financial team worked hard to reduce outgoings wherever possible and, as a result, were able to maintain the charity's financial health despite these challenges.

Reserves Policy

The Board of Trustees and the Leadership Team have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Youthscape plans to maintain a level of unrestricted reserves of 3 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate although interest rates continue to be very low.



Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.
- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. Within Luton the charity works with a wide range of statutory and other organisations including schools, faith organisations, Bedfordshire Police and Children's Services. Nationally Youthscape partners with many other youth and mental health charities and it is actively pursuing increasing the number of these partners over the coming year.

Future Plans

The charity is developing a new three year strategic plan to refocus our work post-pandemic and identify where and how we can be most effective in achieving our charitable objectives. We remain flexible, given the uncertainty that remains in relation to Covid-19, and the Board, the Chief Executive and the Leadership Team are working closely together to create a robust financial plan allowing for multiple contingencies and challenges.

The charity incorporated a wholly owned subsidiary company limited by guarantee, Youthscape Events, on 2nd September 2021 and is transferring the conference events activities into this company in 2021-22.

Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.



Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

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

Auditors

The auditors, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

On behalf of the Trustees on

A handwritten signature in blue ink, appearing to read 'M Summerfield'.

M Summerfield
Chair

24/5/22



Report of the Independent Auditors

We have audited the financial statements of Youthscape Limited (the 'charitable company') for the period ended 31st August 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, The Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31st August 2021 and its incoming resources and application of resources, including its income and expenditure, 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 of Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where

- the trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

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 Report of the Independent Auditors 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 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



Opinion on matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees

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 Report of the Independent Auditors thereon.

We have nothing to report in respect of the following matters where 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 the 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 or explanations we require for the audit: or
- the trustees are not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company's ability to continue as a going concern, disclosing, as applicable matters relating 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.

Auditors' 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 a Report of the Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policy;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team, including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

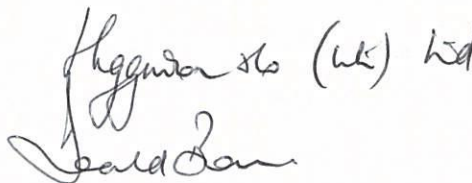
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority regulation for the UK operating segment and compliance with local legislation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

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

Donald M Brown FCA (senior Statutory Auditor)
For and behalf of Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Date

24/5/2022



Statement of Financial Activities

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources:					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	339,330	513,986	853,317	898,481
Activities for generating funds :					
Investment income		23	-	23	224
Incoming resources from charitable activities:					
Grants and contracts	3	189,817	-	189,817	303,670
Incoming resources net of Bute Mills Campaign					
		529,170	513,986	1,043,157	1,202,375
Bute Mills property Income	4	-	2,526	2,526	4,126
Total Incoming Resources					
		529,170	516,512	1,045,683	1,206,501
Resources expended:					
Charitable activities					
	5	348,825	691,647	1,040,471	1,197,355
Total resources expended					
		348,825	691,647	1,040,471	1,197,355
Net movement in funds					
		180,346	(175,134)	5,212	9,146
Reconciliation of funds					
Total funds brought forward 1 September 2020		254,399	2,966,564	3,220,963	3,211,817
Total funds carried forward					
		434,745	2,791,430	3,226,175	3,220,963



Statement of Financial Position

	Notes	2021 £	2020 £
Fixed assets			
Land & Buildings	10	2,377,923	2,377,923
Fixtures & Fittings	10	421,260	477,291
Furniture and Equipment	10	11,873	48,158
Computer Equipment	10	13,517	15,897
		2,824,573	2,919,269
Current Assets			
Stock		55,694	54,554
Debtors	11	23,112	6,458
Cash at Bank and in hand		635,587	642,211
		714,393	703,223
Creditors (due within 1 year)	12	(312,791)	(401,529)
Net Current Assets		401,602	301,694
Net Assets	13	3,226,175	3,220,963
Unrestricted Funds:			
General		350,400	148,324
Designated		84,345	106,075
Restricted Funds:			
Restricted		48,965	134,310
Property	14	2,742,465	2,832,254
Total Funds		3,226,175	3,220,963

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities

Approved by the Trustees on

and signed on its behalf by:

24/5/2022

Trustee

MASUMMERZIELO

Name

24/5/2022

24/5/2022

Trustee

Nenadi Adamsu

Name

24/5/2022



Statement of Cash Flows

	2021 £	2020 £
Cash flow from operating activities		
Cash generated from operations	(3,670)	355,804
Net cash provided by (used in) operating activities	(3,670)	355,804
Cash flows from investing activities		
Purchase of fixed assets	(2,977)	(29,535)
Interest received	23	224
Net cash provided by (used in) investing activities	(2,954)	(40,497)
Cash flows from financing activities		
Loan repayments on Bute Mills	-	(11,186)
Change in cash and cash equivalents in the reporting period	(6,624)	315,307
Cash and cash equivalents at the beginning of the reporting period	642,211	326,904
Cash and cash equivalents at the end of the reporting period	635,587	642,211



Notes to the statement of Cash Flows

Reconciliation of net income/(expenditure) to the net cash flow from operating activities

	2021 £	2020 £
Net Income/(expenditure) from the reporting period (as per the statement of financial activities)	5,211	9,146
Adjustments for		
Depreciation charges	97,674	101,806
Current assets written off	-	1,630
Interest received	(23)	(224)
Increase in stock	(1,141)	(16,818)
(Decrease)/Increase in debtors	(16,654)	27,836
(Increase)/Decrease in creditors	(88,737)	232,428
	(3,670)	355,804



Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and applicable UK Accounting Standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

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

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.



All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, per capita or estimated usage as set out in Note 4

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life

Fixtures and fittings are 10% or 5% straight line
Furniture and equipment are 20% straight line
Computer rates are 25% straight line

(f) Stock

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.



2. Donations and grants

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Allder Trust	-	-	-	4,875
Anchor Trust	-	3,000	3,000	-
Anonymous	-	-	-	15,000
Benefact Trust (formerly Allchurches Trust)	-	17,490	17,490	25,100
BBC Children in Need	-	12,888	12,888	31,223
Bedfordshire & Luton Community Foundation	-	16,400	16,400	19,824
Childs Charitable Trust	-	4,938	4,938	5,062
Christian Youth Challenge Trust	-	12,000	12,000	(12,000)
Gale Family Charitable Trust	30,000	-	30,000	-
Gordon Cook Charitable Trust	-	8,834	8,834	-
GEM Trust	-	5,487	5,487	-
Heritage Lottery Fund	-	31,435	31,435	10,865
Hinchley Charitable Trust	-	5,000	5,000	20,000
Jerusalem Trust	10,000	-	10,000	21,583
John Apthorp Charity	-	-	-	15,072
Lancaster Foundation	-	40,000	40,000	-
Luton Borough Council ARG	-	1,000	1,000	-
Luton SACRE	-	3,000	3,000	-
Maurice & Hilda Laing Trust	25,000	-	25,000	15,000
Mrs B L Robinson Charitable Trust	-	-	-	15,000
National Lottery - Awards for All	-	7,023	7,023	2,977
Neighbourhood Charitable Trust	-	1,100	1,100	-
Network for Social Change Charitable Trust	-	10,600	10,600	-
Purposes Trust	-	21,146	21,146	44,228
St James Place Foundation	-	47,304	47,304	47,304
Sir Halley Stewart Trust	-	13,940	13,940	9,294
Stewardship	-	47,000	47,000	43,000
The 29th May 1961 Charitable Trust	-	3,000	3,000	-
The AIM Foundation	-	27,083	27,083	24,333
The Amateurs Trust	-	30,885	30,885	9,948
The Connolly Foundation	100,000	36,212	136,212	104,570
The Co-op Foundation	-	-	-	30,337
The Hadley Trust	-	34,167	34,167	16,667
The Kirkby Laing Foundation	25,000	58,333	83,333	70,000
The Steel Charitable Trust	-	12,253	12,253	9,878
Wixamtree Trust	-	2,468	2,468	20,000
Donations from Individuals and churches	148,830	-	148,830	269,192
Other	500	-	500	10,150
	339,330	513,986	853,316	898,481



3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Behaviour & Tuition	3,246	-	3,246	8,030
Conference Income	16,745	-	16,745	83,060
Training income	11,000	-	11,000	41,204
Consultancy income	18,356	-	18,356	31,298
Resource sales	49,552	-	49,552	46,025
Speaking / writing fees and other earned income	-	-	-	30,630
Coronavirus Job Retention Scheme income	54,004	-	54,004	-
Room Hire	36,914	-	36,914	63,423
	189,817	-	189,817	303,670

4. Donations and grants – Bute Mills

	Unrestricted	Restricted	2021 Total £	2020 Total £
Bute Mills Property Income:				
Donations from Individuals and churches	-	2,526	2,526	4,126
	-	2,526	2,526	4,126



5. Total resources expended

	Basis of allocation	Innovation	National	NYMW	Satellites	YS Luton	Research	Equipping Others	Governance	Total	Total
		£	£	£	£	£	£	£	£	2021	2020
		£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities											
Staff costs		92,355	84,467	-	122,109	148,369	69,416	34,452	-	551,168	493,708
Travel		298	1,157	-	163	364	58	40	-	2,080	10,888
Staff Training		250	55	-	23	654	-	94	-	1,076	7,450
Fundraising costs		5,398	2,699	-	-	18,895	-	-	-	26,992	5,817
Summer Camp		-	-	-	-	2,885	-	-	-	2,885	-
Resources and events		4,621	12,418	-	2,584	20,797	8,770	16,093	-	65,283	109,059
Training and conference		75	11,825	-	5	1,167	-	-	-	13,072	160,681
Website maintenance and development		-	9,050	-	1,619	1,485	-	288	-	12,442	35,979
Audit Fees		-	-	-	-	-	-	-	2,400	2,400	2,400
Legal and professional		-	-	-	-	-	-	-	5,629	5,629	10,829
Bank charges		-	-	-	17	300	-	-	-	317	480
		102,997	121,671	-	126,520	194,916	78,244	50,967	8,029	683,344	837,291
Support costs allocated to activities											
CEO and Core staff	D	13,380	39,754	21,371	15,981	39,954	7,991	13,380	7,991	159,802	133,353
Other office running costs	A	4,636	3,672	294	294	10,597	4,636	3,772	7,256	35,157	42,547
Team wide training	A	108	85	7	7	246	108	88	168	817	3,119
Printing, postage, stationery	B	184	460	92	92	736	92	184	92	1,932	4,359
Building, insurance and utilities	C	5,469	8,204	5,469	2,735	27,346	2,735	2,735	-	54,693	53,194
Building maintenance & repairs	C	705	705	705	353	3,526	705	353	-	7,052	21,686
Depreciation	B	27,907	27,907	-	-	-	27,907	13,953	-	97,674	101,806
		52,389	80,787	27,938	19,462	82,405	44,174	34,465	15,507	357,127	360,064
Total resources expended		155,386	202,458	27,938	145,982	277,321	122,419	85,432	23,536	1,040,471	1,197,355

Basis of allocation for support costs

A : Head count B : Usage

C : Floor space D : Estimated hours

6. Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

	2021	2020
	£	£
Depreciation	97,674	101,806
Auditors' remuneration	2,400	2,400



7. Staff costs and numbers

	2021 £	2020 £
Salaries (Incl National Ins costs)	694,632	595,316
Pension Contributions	26,485	30,602
	721,117	625,918

No employee received emoluments of more than £60,000

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full year of the Charity's contributions

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2021	2020
Youthscape Luton	4.8	6.4
Youthscape Centre of Research	2.1	1.2
Innovation	2.1	3.3
National	1.7	2.1
NYMW	0.1	0.1
Satellites	3.2	1.0
Equipping Others	1.7	2.0
Administration and Support	3.3	2.4
CEO	1.0	1.0
	20.0	19.5

8. Trustee Remuneration & Related Party Transactions

One trustee was reimbursed for accommodation costs of £29 during the year (2020: £nil).

9. Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

No tax charges have arisen in the charity

10. Tangible Fixed Assets

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2020	2,377,923	712,718	193,968	86,598	3,371,207
Additions in year	-	-	-	2,978	2,978
Disposals in year	-	-	-	-	-
As at 31 August 2021	2,377,923	712,718	193,968	89,576	3,374,185
Accumulated Depreciation					
As at 1 September 2020	-	235,427	145,810	70,701	451,938
Charge for the year	-	56,031	36,284	5,359	97,674
Disposals in year	-	-	-	-	-
As at 31 August 2021	-	291,458	182,094	76,060	549,612
Net Book Value					
As at 31 August 2021	2,377,923	421,260	11,874	13,516	2,824,573
As at 31 August 2020	2,377,923	477,291	48,158	15,897	2,919,269

11. Debtors

Debtors

Debtors at 31 August

2021 £	2020 £
23,112	6,458
23,112	6,458

12. Creditors

Taxation and social security

Creditors - income received in advance

Creditors - loan received for refurbishment of Bute Mills

Other creditors and accruals

Creditors at 31 August

2021 £	2020 £
14,483	12,730
248,890	337,292
-	-
49,418	51,507
312,791	401,529



13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	33,143	2,791,430	2,824,573
Current assets	465,503	248,890	714,393
Current liabilities	(63,901)	(248,890)	(312,791)
	434,746	2,791,430	3,226,175

14. Movements in funds

	At 1 Sept 2020 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2021 £
Restricted Funds:	134,310	513,986	(599,331)	48,965
Property Fund:	2,832,254	2,526	(92,315)	2,742,465
Total Restricted Funds	2,966,564	516,512	(691,646)	2,791,430
Unrestricted Funds:	148,324	529,170	(327,094)	350,400
Designated Funds:	106,075	-	(21,730)	84,345
Total Funds	3,220,963	1,045,682	(1,040,470)	3,226,175

Designated funds

These funds comprise unrestricted funds that have been set aside by the trustees for specific purposes, being conference activities of the charity

Purpose of restricted funds

These funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund

This fund represents the cost of all land and buildings held by Youthscape