

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR  
TO 31st AUGUST 2022  
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  
Rev A Gardner (resigned 28 April 2023)  
Rev T Lomax  
Mrs A Smith (resigned 21 March 2023)  
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  
Bedfordshire  
LU6 3HS



# Contents

Page

Reference and Administrative details

Report of the Trustees of Youthscape ..... 4

Report of the Independent Auditors..... 11

Statement of Financial Activities..... 14

Statement of Financial Position ..... 15

Statement of Cash Flows..... 16

Notes to the statement of Cash Flows ..... 17

Notes to the Financial Statements ..... 18

## Report of the Trustees of Youthscape

### Introduction from the Chair

Youthscape is national youth work charity with deep roots in the community of Luton where we are based. That gives us the opportunity to meet and serve hundreds of diverse young people in Luton every week, but also to train and resource youth workers to work with tens of thousands of young people across the UK. We believe that combination of face-to-face engagement and national impact, together with our commitment to research and innovation, makes us uniquely effective.

As a Board of Trustees we take great pride not only in what Youthscape achieves in the lives of thousands of young people, but in the staff and volunteers who dedicate themselves to that end. The charity is fortunate to have a highly committed team who bring a wealth of professional experience and qualifications, but also the child-centred and compassionate approach we believe is essential.

This year has remained challenging financially: the long-term impacts of the pandemic in reduced donations is still an issue, but we are enormously grateful to the many funders, large and small, who continue to support our work and put great faith in us to better the lives of young people in Luton and beyond.

Good governance and robust policies and practice are fundamental to our work as a charity and a key responsibility for us as a Board of Trustees. The major review and development of our safeguarding policy and training over the course of this year is an example of that commitment in practice.

Alongside our many projects and programmes, this year was particularly significant in the holding of the charity's first national festival for young people: Satellites. After many delays caused by the pandemic, we were delighted to welcome thousands of young people and their youth leaders to this event – and to see the impact it made.

Finally, we are deeply grateful to the funders, partners, staff and volunteers who make this work possible – and for your trust in us to put these funds to the best possible use in the service of young people in Luton and across the UK.

Matt Summerfield  
Chair

### 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.

## Report on Activities and Impact

Young people are at the heart of everything we do as an organisation – their health, development and flourishing in every aspect of their lives.

### *Impact in Luton*

Our UK-wide programmes are completed by our face-to-face work with young people in Luton, where the charity is based. We support schools, providing help to those facing mental health challenges or disengagement from education. We offer developmental and recreational activities at our youth centre at Bute Mills, and we support churches in the local area in their care for young people in their congregation and community.

Our impact in this work is measured through the numbers participating in our programmes – more than two thousand this year – and more importantly in growth in young people’s confidence, self-awareness and re-engagement with their education, alongside the capacity to manage mental health challenges like self-harm, anxiety and depression. Our work with local churches enables young people growing up in the Christian tradition to find depth and meaning in their beliefs and apply them to everyday life.

Demand for this work continues to far exceed the charity’s capacity and we work closely with the Local Authority, schools and other charities to prioritise and focus our efforts where we can be most effective.

### *Impact in the UK*

Youthscape continues to offer mental health support to young people through a range of national projects. More than nine hundred asked for help about their self-harm through our online therapeutic programme ‘Alumina’, and many thousands more accessed our expanding online advice service ‘Headstrong’. The growing crisis in young people’s mental health is well documented and the charity believes this is an important priority.

In the summer of 2022 we were able to launch our first festival for young people ‘Satellites’, having postponed it for the two years of the pandemic. This week-long camping event invited youth groups to participate from churches all over the UK and more than two thousand joined us for this first year. It represents part of our strategy to support for church’s work with young people from a wide group of denominations and traditions. This was delivered through Youthscape Events. The charity is planning to continue these annual events in 2023 and beyond.

The breadth of Youthscape's work means that we support many thousands of youth groups and youth organisations through our projects and programmes – and the tens of thousands of young people who they in turn work alongside. Those projects include:

- The Youthscape Centre for Research – providing important insights into the needs of young people through published research. The Centre continued to grow this year and remains widely respected in academic and youth work contexts for its ground-breaking work.
- The Youthscape Centre for Innovation – developing materials for young people's development which are offered for free or sale to youth work organisations. The Centre developed and launched more than ten new resources in this year enabling young people to explore important topics that included climate justice, mental health and Christian discipleship.
- Launchpad – supporting churches across the UK to deepen the engagement and participation of young people in the church. This programme has been welcomed by many denominations and plans are in progress to significantly expand it in the coming year.
- Youthscape Essentials – providing training to volunteers offering their time to youth work activities and programmes in churches and organisations. This vital project has expanded rapidly this year and we expect further developments in the coming year.
- Wider training and resourcing events like The National Youth Ministry Weekend which continues to grow in numbers attending the Birmingham-based weekend each Autumn.

Going forward Youthscape plans to continue to develop and grow these different programmes and areas of work. However we also seek to be flexible to respond to new or emerging needs where we can make a difference both in Luton and nationally.

Through our direct work, training, resources and other services, we estimate that more than 50,000 young people benefit from the work of the charity each year.

## Principle Capital Developments for the Year

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. During the year we undertook a major review and development of our safeguarding policy and training which has been disseminated throughout the charity.

**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 £1,001,733 (2021: £1,045,683) and total expenditure £925,128 (2021: £1,040,471). There was a surplus for the year of £76,605 (2021: £5,212). Our annual conferences were transferred to Youthscape Events, on 2 September 2021, a company of which Youthscape is the sole member.

After the transfer of the accumulated conference reserves to Youthscape Events, unrestricted funds at the end of the year were £112,287 (2021: £350,400) with a further £338,205 (2021: £84,345) of designated funds. In 2021 the Trustees were holding £232,108 in principle for designated operating costs and designated property costs, and have decided to disclose this within the current year's accounts for clarity (Note 14). Adjusting the 2021 accounts for this, the unrestricted funds in 2021 would have been £118,292. Restricted funds were £33,441 (2021: £48,965) with property reserves of £2,731,156 (2021: £2,742,465). More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

Incoming resources from Charitable activities comprise of several activities. During the year we have been expanding two of our youthwork training courses for Church Leaders and Youth Workers, both voluntary and

employed. This is reflected in the increase in training income this year. Room hire income is made up of several elements; rental of our former office building, which is matched by lease costs; a regular room booking in Bute Mills; and ad hoc room bookings in Bute Mills. Ad hoc room bookings were still significantly suppressed throughout the year due to the pandemic. Income from resource sales includes sales from our online store and opportunities to sell resources at two major events.

Close to the year end we received some significant restricted and unrestricted donations which are for use over the next year. This results in a high cash balance as at the year end which has then been used in the charitable activities over the following months.

The trustees and financial team continued to work hard to control outgoings and, as a result, were able to maintain the charity's financial health during the year.

## 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.

The trustees have considered the requirements for reserves based on the main risks to funding. Youthscape's restricted activities are mainly supported by grant funding and these activities could be reviewed and potentially reduced if required. Reserves are therefore mainly required to cover unrestricted activities, and the trustees 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 has a strategic plan to develop our impact over the next three years. It focuses on increasing training and support for churches and organisations throughout the UK to do more to serve young people in their communities. Our Launchpad and Youthscape Essentials training programmes, alongside our resources, are key to this strategy. At the same time we remain committed to expanding our direct work with young people in Luton and Bedfordshire, and our wider direct work with young people especially supporting their mental health. Our plan is also to expand the range of skills in our central team to increase our capacity in fundraising, communications and research.

## 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 21/05/2023.

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

M Summerfield  
Chair

## Report of the Independent Auditors

We have audited the financial statements of Youthscape Limited (the 'charitable company') for the period ended 31<sup>st</sup> August 2022 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 31<sup>st</sup> 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](http://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



Higginson & Co (UK) Ltd

Date 21/5/2023

## Statement of Financial Activities

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources:</b>					
<b>Incoming resources from generated funds:</b>					
<b>Voluntary income:</b>					
Donations and grants	2	453,532	397,761	851,293	853,317
<b>Activities for generating funds :</b>					
Investment income		33	-	33	23
<b>Incoming resources from charitable activities:</b>					
Grants and contracts	3	147,971	-	147,971	189,817
<b>Incoming resources net of Bute Mills Campaign</b>		<b>601,536</b>	<b>397,761</b>	<b>999,297</b>	<b>1,043,157</b>
<b>Bute Mills property Income</b>	4	<b>-</b>	<b>2,436</b>	<b>2,436</b>	<b>2,526</b>
<b>Total Incoming Resources</b>		<b>601,536</b>	<b>400,197</b>	<b>1,001,733</b>	<b>1,045,683</b>
<b>Resources expended:</b>					
Charitable activities	5	498,098	427,030	925,128	1,040,471
<b>Total resources expended</b>		<b>498,098</b>	<b>427,030</b>	<b>925,128</b>	<b>1,040,471</b>
<b>Net movement in funds</b>		<b>103,438</b>	<b>(26,833)</b>	<b>76,605</b>	<b>5,212</b>
<b>Contribution to Youthscape Events</b>		<b>(87,692)</b>	<b>-</b>	<b>(87,692)</b>	<b>-</b>
		<b>15,746</b>	<b>(26,833)</b>	<b>(11,087)</b>	<b>5,212</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward 1 September 2021</b>	14	<b>434,745</b>	<b>2,791,430</b>	<b>3,226,175</b>	<b>3,220,963</b>
<b>Total funds carried forward</b>	14	<b>450,491</b>	<b>2,764,597</b>	<b>3,215,088</b>	<b>3,226,175</b>



## Statement of Financial Position

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Land & Buildings	10	2,377,923	2,377,923
Fixtures & Fittings	10	366,444	421,260
Furniture and Equipment	10	6,117	11,873
Computer Equipment	10	29,817	13,517
		<b>2,780,301</b>	<b>2,824,573</b>
<b>Current Assets</b>			
Stock		63,537	55,694
Debtors	11	43,978	23,112
Cash at Bank and in hand		732,286	635,587
		<b>839,801</b>	<b>714,393</b>
Creditors (due within 1 year)	12	(405,014)	(312,791)
<b>Net Current Assets</b>		<b>434,787</b>	<b>401,602</b>
<b>Net Assets</b>	13	<b>3,215,088</b>	<b>3,226,175</b>
<b>Unrestricted Funds:</b>			
General	14	64,245	350,400
Designated	14	386,246	84,345
<b>Restricted Funds:</b>			
Restricted	14	81,483	48,965
Property	14	2,683,114	2,742,465
<b>Total Funds</b>		<b>3,215,088</b>	<b>3,226,175</b>

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

Approved by the Trustees on 21/05/2023 and signed on its behalf by:

Trustee

MA SUMMERFIELD

Name

Trustee

Nenadi Adamu

Name



## Statement of Cash Flows

	2022 £	2021 £
<b>Cash flow from operating activities</b>		
Cash generated from operations	183,253	(3,670)
Net cash provided by (used in) operating activities	183,253	(3,670)
<b>Cash flows from investing activities</b>		
Purchase of fixed assets	(23,350)	(2,977)
Interest received	33	23
<b>Cash flows from financing activities</b>		
Creditor due to Youthscape Events	24,455	-
Contribution to Youthscape Events	(87,692)	-
<b>Net cash provided by (used in) investing activities</b>	(86,554)	(2,954)
<b>Change in cash and cash equivalents in the reporting period</b>	<b>96,699</b>	<b>(6,624)</b>
Cash and cash equivalents at the beginning of the reporting period	635,587	642,211
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>732,286</b>	<b>635,587</b>



## Notes to the statement of Cash Flows

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

	2022 £	2021 £
Net Income/(expenditure) from the reporting period (as per the statement of financial activities)	76,605	5,212
Adjustments for		
Depreciation charges	67,622	97,674
Current assets written off	-	-
Interest received	<b>(33)</b>	(23)
Increase in stock	<b>(7,843)</b>	(1,141)
(Decrease)/Increase in debtors	<b>(20,866)</b>	(16,655)
(Increase)/Decrease in creditors	<b>67,768</b>	(88,737)
	<b>183,253</b>	(3,670)

## 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 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### (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 £	2022 Total £	2021 Total £
Arnold Clark Auto		1,000	<b>1,000</b>	
Anchor Trust	-	-	-	3,000
Anonymous	-	-	-	4,938
Benefact Trust (formerly Allchurches Trust)	-	10,000	<b>10,000</b>	17,490
BBC Children in Need	-	40,882	<b>40,882</b>	12,888
Bedfordshire & Luton Community Foundation	-	39,744	<b>39,744</b>	16,400
Christian Youth Challenge Trust	-	-	-	12,000
Garfield Weston Charitable Trust	50,000	-	<b>50,000</b>	-
Gale Family Charitable Trust	-	-	-	30,000
Gordon Cook Charitable Trust	-	6,375	<b>6,375</b>	8,834
GEM Trust	-	14,513	<b>14,513</b>	5,487
HAF - Active Luton	-	2,700	<b>2,700</b>	-
Heritage Lottery Fund	-	-	-	31,435
Hinchley Charitable Trust	-	10,001	<b>10,001</b>	5,000
Jerusalem Trust	100,000	-	<b>100,000</b>	10,000
Lancaster Foundation	-	-	-	40,000
Luton Borough Council	-	6,000	<b>6,000</b>	1,000
Luton SACRE	-	-	-	3,000
Maurice & Hilda Laing Trust	-	-	-	25,000
National Lottery - Awards for All	-	-	-	7,023
Neighbourhood Charitable Trust	-	-	-	1,100
Network for Social Change Charitable Trust	-	-	-	10,600
Purposes Trust	-	-	-	21,146
St James Place Foundation	-	2,057	<b>2,057</b>	47,304
Sir Halley Stewart Trust	-	18,587	<b>18,587</b>	13,940
Stewardship	-	12,269	<b>12,269</b>	47,000
The 29th May 1961 Charitable Trust	-	3,000	<b>3,000</b>	3,000
The AIM Foundation	-	14,583	<b>14,583</b>	27,083
The Amateurs Trust	-	35,000	<b>35,000</b>	30,885
The Connolly Foundation	100,000	15,727	<b>115,727</b>	136,212
The Co-op Foundation	-	24,630	<b>24,630</b>	-
The Hadley Trust	-	45,417	<b>45,417</b>	34,167
The Kirkby Laing Foundation	-	70,000	<b>70,000</b>	83,333
The Steel Charitable Trust	-	6,974	<b>6,974</b>	12,253
Wixamtree Trust	-	10,803	<b>10,803</b>	2,468
Donations from Individuals and churches	203,532	7,499	<b>211,031</b>	148,830
Other	-	-	-	500
	<b>453,532</b>	<b>397,761</b>	<b>851,293</b>	<b>853,316</b>

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

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Behaviour & Tuition	549	-	549	3,246
Conference Income	620	-	620	16,745
Training income	44,175	-	44,175	11,000
Consultancy income	8,006	-	8,006	18,356
Resource sales	46,293	-	46,293	49,552
Coronavirus Job Retention Scheme income	714	-	714	54,004
Room Hire	47,614	-	47,614	36,914
	147,971	-	147,971	189,817

### 4. Donations and grants – Bute Mills

	Unrestricted	Restricted	2022 Total £	2021 Total £
<b>Bute Mills Property Income:</b>				
Donations from Individuals and churches	-	2,436	2,436	2,526
	-	2,436	2,436	2,526



## 5. Total resources expended

	Basis of allocation	Innovation	National	YS Luton	Research	Equipping Others	Governance	Total	Total
		£	£	£	£	£	£	2022	2021
		£	£	£	£	£	£	£	£
<b>Costs directly allocated to activities</b>									
Staff costs		58,200	77,251	174,075	55,190	45,991	-	410,707	551,168
Travel		109	3,759	1,004	204	468	-	5,544	2,080
Staff Training		902	1,576	3,712	762	-	-	6,952	1,076
Fundraising costs		6,367	3,183	22,683	-	-	-	32,233	26,992
Summer Camp		-	-	7,851	-	-	-	7,851	2,885
Resources and events		4,676	22,673	25,826	11,319	26,102	-	90,596	65,283
Training and conference		-	937	-	-	-	-	937	13,072
Website maintenance and development		45	2,484	961	158	288	-	3,936	12,442
Audit Fees		-	-	-	-	-	2,400	2,400	2,400
Legal and professional		-	-	12	-	-	7,755	7,767	5,629
Bank charges		-	85	924	-	-	-	1,009	317
		70,299	111,948	237,048	67,633	72,849	10,155	569,932	683,344
<b>Support costs allocated to activities</b>									
CEO and Core staff	D	16,486	47,086	35,851	10,275	10,275	7,170	127,143	159,802
Other office running costs	A	6,599	8,424	22,539	7,582	11,864	12,522	69,530	35,157
Team wide training	A	422	539	1,442	485	759	801	4,448	817
Printing, postage, stationery	B	357	893	1,429	357	357	179	3,572	1,932
Building, insurance and utilities	C	6,383	10,639	12,767	6,383	6,383	-	42,555	54,693
Building maintenance & repairs	C	6,049	10,082	12,098	6,049	6,049	-	40,327	7,052
Depreciation	B	10,143	16,905	20,287	10,143	10,143	-	67,621	97,674
		46,439	94,568	106,413	41,274	45,830	20,672	355,196	357,127
<b>Total resources expended</b>		116,738	206,516	343,461	108,907	118,679	30,827	925,128	1,040,471

Basis of allocation for support costs

A : Head count

C : Floor space

D : Estimated hours

## 6. Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

2022	2021
£	£
67,622	97,674
2,400	2,400

## 7. Staff costs and numbers

	2022 £	2021 £
Salaries (Incl National Ins costs)	561,798	694,632
Pension Contributions	25,835	26,485
	<b>587,633</b>	<b>721,117</b>

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

	2022	2021
Youthscape Luton	5.4	4.8
Youthscape Centre of Research	1.8	2.1
Innovation	1.6	2.1
National	2.0	1.7
NYMW	-	0.1
Satellites	-	3.2
Equipping Others	1.8	1.7
Administration and Support	3.0	3.3
CEO	1.0	1.0
	<b>16.6</b>	<b>20.0</b>

## 8. Trustee Remuneration & Related Party Transactions

No trustee received any remuneration in the year (2021 £nil). One trustee was reimbursed for expenses of £312 during the year (2021: £29).

## 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 £
<b>Cost</b>					
As at 1 September 2021	2,377,923	712,718	193,968	89,576	<b>3,374,185</b>
Additions in year	-	1,350	-	22,000	<b>23,350</b>
Disposals in year	-	-	-	-	-
As at 31 August 2022	2,377,923	714,068	193,968	111,576	<b>3,397,535</b>
<b>Accumulated Depreciation</b>					
As at 1 September 2021	-	291,458	182,094	76,060	<b>549,612</b>
Charge for the year	-	56,166	5,757	5,699	<b>67,622</b>
Disposals in year	-	-	-	-	-
As at 31 August 2022	-	347,624	187,851	81,759	<b>617,234</b>
<b>Net Book Value</b>					
As at 31 August 2022	<b>2,377,923</b>	<b>366,444</b>	<b>6,117</b>	<b>29,817</b>	<b>2,780,301</b>
As at 31 August 2021	<b>2,377,923</b>	<b>421,260</b>	<b>11,874</b>	<b>13,516</b>	<b>2,824,573</b>

## 11. Debtors

	2022 £	2021 £
Debtors	<b>43,978</b>	23,112
Debtors at 31 August	<b>43,978</b>	23,112

## 12. Creditors

	2022 £	2021 £
Taxation and social security	<b>12,327</b>	14,483
Creditor to Youthscape Events	<b>24,455</b>	-
Creditors - income received in advance	<b>320,101</b>	248,890
Other creditors and accruals	<b>48,131</b>	49,418
Creditors at 31 August	<b>405,014</b>	312,791

### 13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	49,145	2,731,156	<b>2,780,301</b>
Current assets	483,892	355,909	<b>839,801</b>
Current liabilities	(82,546)	(322,468)	<b>(405,014)</b>
	450,491	2,764,597	<b>3,215,088</b>

### 14. Movements in funds

	At 1 Sept 2021 £	Transfers	Incoming Resources £	Outgoing Resources £	At 31 Aug 2022 £
Restricted Funds	48,965	-	397,761	(413,285)	<b>33,441</b>
Property Fund	2,742,465	-	2,436	(13,745)	<b>2,731,156</b>
<b>Total Restricted Funds</b>	<b>2,791,430</b>	-	<b>400,197</b>	<b>(427,030)</b>	<b>2,764,597</b>
Unrestricted Funds	350,400	(232,108)	441,563	(447,569)	112,287
Designated Operating Funds	-	150,000	40,000	-	190,000
Designated Events Funds	84,345	-	99,059	(84,345)	99,059
Designated Property and Maintenance Funds	-	82,108	20,914	(53,877)	49,146
<b>Total Funds</b>	<b>3,226,175</b>	-	<b>1,001,733</b>	<b>(1,012,820)</b>	<b>3,215,088</b>

#### Transfers

These reflect unrestricted funds at 1 September 2021 which the Board had previously considered to be designated and are now reflected as such in the current statutory accounts.

#### 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.

#### Designated Events funds

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

#### Designated Operating Funds

In 2021 the Board were holding £150k in principle for 3 months of operating costs of staffing costs of the charity. These had previously been shown in unrestricted funds. This has been expanded to 3 months of operating costs and the Board has now decided to disclose this policy within the current years accounts for clarity.



#### Designated Property and Maintenance funds

These funds comprise unrestricted funds that have been designated by the trustees for the specific purposes of maintaining the property in its current condition.

## 15. Significant Control

Youthscape has significant control over Youthscape Events Limited. All transactions are approved by the Board.

Youthscape is committed to supporting Youthscape Events for the foreseeable future. At the year end, Youthscape owed Youthscape Events Limited £24,455.