

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
TO 31st AUGUST 2023
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)
Mrs T George (appointed 18 March 2024)
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.....	10
Consolidated Statements of Financial Activities.....	13
Statements of Financial Position.....	14
Consolidated Statement of Cash Flows.....	15
Notes to the statement of Cash Flows.....	16
Notes to the Financial Statements.....	17

Report of the Trustees of Youthscape

Introduction from the Chair

This year marks the thirtieth anniversary of Youthscape serving the needs of young people in Luton and across the UK. We are extremely proud not only of the charity's achievement but also of the committed team of staff and volunteers who make that possible.

In the last year the charity has continued to grow and innovate to respond to the changing needs of young people and those who serve them. New projects have emerged, particularly the national expansion of Launchpad helping churches develop youth work in their communities.

The Board have supported the Chief Executive and Leadership Team in these developments and ensured that this work is grounded in robust financial management and best practice in safeguarding. The charity is in a strong position to continue to move forwards in the coming year and, we hope, make a meaningful difference to thousands more young lives. To see them thrive in every aspect of their lives remains our focus and the reason for our existence.

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

Youthscape works directly with young people, particularly in Luton, resources those across the UK who do the same, and carries out research to better understand the needs we are addressing.

In this past year our direct work with young people has continued in Luton, particularly through the services we offer at our youth centre, Butc Mills. More than 500 teenagers have participated in activities in the last twelve months, including our long-standing Compass and Fearless programmes that serve students in local schools. These projects help address the social and emotional barriers that are preventing some young people from achieving their potential in education.

More than 1,000 young people have requested help through Alumina, our free online support programme for self-harm. This work is just part of our wider strategy to address young people's mental health and remains a key focus of our activities.

In August 2023 we held our second summer event for young people in churches across the UK: Satellites. We were delighted that numbers increased from our first year to more than 2,500. Whilst the costs of staging the event remain a challenge, we are confident that this event is making a lasting impact in young people's lives.

Youthscape provides an extensive range of services and resources to those who are working with young people across the UK – particularly through churches. This has been an exciting year of development in many ways – we have designed and developed resources that address anti-racism, mental health and Christian discipleship. We have held national training events for youth workers, including more than nine hundred attendees at the 2022 National Youth Ministry Weekend. Through a partnership with the Church of England and funding from The Benefact Trust, we have been able to substantially grow our national work – and consequently our impact and the number of young people's lives we indirectly benefit. More than one thousand churches have received help from the charity in the last year towards their own work with young people.

The Youthscape Centre for Research continues to grow in its scope of work. In this past year a major new research programme, Translating God, was developed and launched. The findings are being published in late 2023 and 2024 and will help the church understand what it means to be a teenager in the UK at this time, and how young people understand and respond to the Christian faith. The Centre also continued to publish a range of other research and its quarterly digest 'The Story'.

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.

In the past year we have worked to expand the Board both in number of Trustees and in diversity. We will continue this in the coming year as well as introducing additional training for Board members. Our longer term plan is to expand the Board from the current five members to a total of eight.

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

Our commitment to best practice in safeguarding continued in this past year. We have three safeguarding officers who are responsible for managing and implementing the safeguarding policies. We completed our annual review of these policies and updated them to reflect recent legislation and advice. We also continued to carry out training with all staff to ensure these policies are fully implemented.

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

2022/23 marked an expansion of some of our activities that we have been developing for some years – particularly our conference events and youthwork training courses for Church Leaders and Youth workers. We are grateful to our grant funders and our donors for their generosity in supporting us in this. We have also worked hard to generate income through sales of our resources and room hire, when our building is not being utilised by the Group, and are conscious that there are challenges to come in maintaining the room hire income and the resource sales income. The proceeds of all of these help to fund our charitable aims. Our charitable expenditure has risen with the pressure of increased costs across all of our activities, and the trustees and financial team have been carefully monitoring those costs wherever we can to manage the financial stability of the group. The group income in the year was £1.7m (2022: £1.4m) and group expenditure £1.6m (2022: £1.4m). There was a group surplus for the year of £137k (2022: loss £22k).

The majority of the charity's reserves are held in our Bute Mills building which is used as office space and also a centre for our youth work in Luton. These are restricted funds which comprised £2,676k at the year end (2022: £2,765k). Unrestricted funds are needed for several purposes, including to fund working capital of the group, to enable flexibility to respond to unexpected challenges and opportunities and to provide a contingency against unexpected costs. The trustees review the level of unrestricted funds during each year and seek to set a level of unrestricted funds which is proportionate to the operations of the group as they grow and develop, and also that are achievable. To this end the trustees were able to increase the designated operating reserve this year and will continue to monitor it in coming years. Unrestricted funds at the end of the year were £198k (2022: £112k) with a further £468k (2022: £327k) of designated funds. More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

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 3-6 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.



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. This year we developed a long term partnership with The Church of England to support their work with young people. We also continued our strong local partnerships with schools, social care services and other charities.

Future Plans

The charity has developed a strategy to address three key areas in the coming year. Firstly, to better support church youth work volunteers, especially given the reduction of numbers of paid workers. Second to prioritise services to churches where there is little or no engagement with young people. Third, to address the needs of small youth groups where there are only a handful of young people participating. These areas will shape the research we carry out and the resources and services we offer. At the same time, our commitment to address critical issues like young people's mental health remains a core aim of the charity.

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



M Summerfield
Chair



Report of the Independent Auditors

We have audited the financial statements of Youthscape Limited (the 'charitable company') and its subsidiaries (the 'Group') for the year ended 31st August 2023 which comprise the Consolidated Statement of Financial Activities (incorporating an income and expenditure account), the Group and Youthscape Statement of Financial Position, the Consolidated 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) 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 31st August 2023 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.

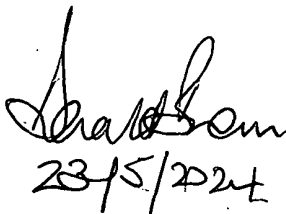
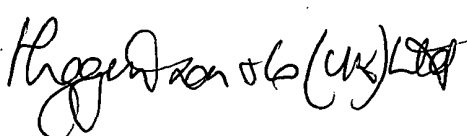
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority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


23/5/2024

Higginson & Co (UK) Ltd

Date

Consolidated Statements of Financial Activities

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources:					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	375,486	453,980	829,466	852,693
Activities for generating funds :					
Investment income		1,067	-	1,067	33
Incoming resources from charitable activities:					
Grants and contracts	3	890,405	-	890,405	532,385
Incoming resources net of Bute Mills Campaign		1,266,958	453,980	1,720,938	1,385,111
Bute Mills property income	4	-	2,461	2,461	2,436
Total Incoming Resources		1,266,958	456,441	1,723,399	1,387,547
Resources expended:					
Charitable activities	5	1,041,259	545,298	1,586,558	1,410,001
Total resources expended		1,041,259	545,298	1,586,558	1,410,001
Net movement in funds		225,699	(88,857)	136,842	(22,454)
Reconciliation of funds					
Total funds brought forward 1 September 2022	14	439,124	2,764,597	3,203,721	3,226,175
Total funds carried forward	14	664,823	2,675,740	3,340,563	3,203,721

The result for the year for Companies Act 2006 purposes is represented by the net movement in funds in the consolidated statement of financial activities. There are no recognised gains or losses in the current or preceding year other than those shown in the consolidated statement of financial activities above. All amounts derive from continuing operations. The turnover of the company for the year was £1,239k (2022: £1,002k). The net result of the company for the year was a surplus of £145k (2022: loss £11k).



Statements of Financial Position

	Notes	2023 £	2022 £	2023 £	2022 £
Fixed assets					
Land & Buildings	10	2,377,923	2,377,923	2,377,923	2,377,923
Fixtures & Fittings	10	312,928	366,444	312,928	366,444
Furniture and Equipment	10	1,252	6,117	1,252	6,117
Computer Equipment	10	25,362	29,817	25,362	29,817
		2,717,465	2,780,301	2,717,465	2,780,301
Current Assets					
Stock		46,340	63,537	46,340	63,537
Debtors	11	280,889	70,487	193,247	43,978
Cash at Bank and in hand		899,884	803,071	887,249	732,286
		1,227,113	937,095	1,126,836	839,801
Creditors (due within 1 year)	12	(604,015)	(513,675)	(484,207)	(405,014)
		623,098	423,420	642,629	434,787
Net Current Assets					
		623,098	423,420	642,629	434,787
Net Assets					
	13	3,340,563	3,203,721	3,360,094	3,215,088
Unrestricted Funds:					
General	14	197,130	112,287	216,661	112,287
Designated	14	467,693	326,837	467,693	338,205
Restricted Funds:					
Restricted	14	3,966	33,441	3,966	33,441
Property	14	2,671,774	2,731,156	2,671,774	2,731,156
Total Funds					
		3,340,563	3,203,721	3,360,094	3,215,088

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

Approved by the Trustees on 23 May 2024 and signed on their behalf by:

Trustee

MASUMMERFIELD

Trustee

A J COURSE



Consolidated Statement of Cash Flows

	2023 £	2022 £
Cash flow from operating activities		
Cash generated from operations	103,671	190,801
Net cash provided by (used in) operating activities	103,671	190,801
Cash flows from investing activities		
Purchase of fixed assets	(7,925)	(23,350)
Interest received	1,067	33
Net cash provided by (used in) investing activities	(6,858)	(23,317)
Change in cash and cash equivalents in the reporting period	96,812	167,484
Cash and cash equivalents at the beginning of the reporting period	803,071	635,587
Cash and cash equivalents at the end of the reporting period	899,884	803,071



Notes to the statement of Cash Flows

	2023 £	2022 £
Net Income / (Expenditure) from the reporting period (as per the statement of financial activities)	136,842	(22,454)
Adjustments for		
Depreciation charges	70,761	67,622
Interest received	(1,067)	(33)
(Increase)/Decrease in stock	17,198	(7,843)
(Increase)/Decrease in debtors	(210,403)	(47,375)
(Increase)/Decrease in creditors	90,340	200,884
	103,671	190,801



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 on a going concern basis under the historical cost convention.

(b) Fund Accounting

Unrestricted funds comprise accumulated surpluses less deficits after transfers to designated funds. These allows the charity to budget for anticipated commitments and also provide adequate working capital. 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 put aside at the discretion of 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:

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.

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.

(d) Resources expended

Expenditure is recognised on an accruals 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:

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

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(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 as follows:

Freehold land	- nil
Fixtures and fittings	- 10% / 5% straight line
Furniture and equipment	- 20% straight line
Computers	- 25% straight line

The useful economic lives and residual value of fixed assets are reviewed at the end of each accounting period.

(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.

(g) Cash at bank

Cash at bank is held to meet short term cash commitments and includes cash equivalents. Cash at bank includes interest and non interest bearing amounts held at banks, and cash at hand. Short term money deposits (maturity of up to 6 months) are held under current assets.



2. Donations and grants

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Anonymous	-	10,000	10,000	-
Arnold Clark Auto	-	-	-	1,000
Benefact Trust	-	170,000	170,000	10,000
BBC Children in Need	-	33,777	33,777	40,882
Bedfordshire & Luton Community Foundation	-	38,000	38,000	39,744
Bernard Sunley Foundation	-	2,500	2,500	-
Community of St Andrew	-	3,000	3,000	-
DWF Foundation	-	2,100	2,100	-
Fyrish Foundation	-	10,000	10,000	-
Garfield Weston Charitable Trust	-	-	-	50,000
Gordon Cook Charitable Trust	-	-	-	6,375
GEM Trust	-	-	-	14,513
HAF - Active Luton	-	2,640	2,640	2,700
Hinchley Charitable Trust	-	10,000	10,000	10,001
Jerusalem Trust	15,000	-	15,000	100,000
Luton Borough Council	-	-	-	6,000
National Lottery - Awards for All	-	8,640	8,640	-
Souter Charitable Trust	-	3,000	3,000	-
St James Place Foundation	-	-	-	2,057
Sir Halley Stewart Trust	-	9,294	9,294	18,587
Sir Robert McAlpine	-	3,000	3,000	-
Stewardship	-	-	-	12,269
The 29th May 1961 Charitable Trust	-	-	-	3,000
The AIM Foundation	-	35,000	35,000	14,583
The Amateurs Trust	-	32,083	32,083	35,000
The Connolly Foundation	100,000	-	100,000	115,727
The Co-op Foundation	-	3,757	3,757	24,630
The Hadley Trust	-	35,000	35,000	45,417
The Howard Foundation	-	2,500	2,500	-
The Kirby Laing Foundation	-	11,667	11,667	70,000
The Steel Charitable Trust	-	12,300	12,300	6,974
Wixamtree Trust	-	7,986	7,986	10,803
Donations from Individuals and churches	260,486	7,736	268,222	212,431
	375,486	453,980	829,466	852,693



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

	2023	2022
	Total	Total
	£	£
Conference Income	389,339	385,034
Diocesan Income	340,171	-
Training Income	21,302	44,724
Consultancy Income	25,501	8,006
Resource Sales	66,069	46,293
Coronavirus Job Retention Scheme Income	-	714
Room Hire	48,023	47,614
	890,405	532,385

4. Donations and grants – Bute Mills

		2023	2022
		Total	Total
		£	£
Bute Mills Property Income:			
Donations from Individuals and churches	2,461	2,461	2,436
	2,461	2,461	2,436



5. Total resources expended

Basis of allocation	Innovation	National	Conferences	YS Luton	Research	Equipping Others	Governance	Total	Total	
	£	£		£	£	£	£	2023	2022	
	£	£		£	£	£	£	£	£	
Costs directly allocated to activities										
Staff costs	59,412	131,380	90,067	162,215	63,984	71,066	-	578,124	527,797	
Travel	90	1,734	-	752	286	315	-	3,177	11,864	
Staff Training	1,173	2,780	969	2,840	1,032	1,134	-	9,928	8,302	
Fundraising costs	4,922	7,382	-	12,304	-	-	-	24,608	32,233	
Summer Camp	-	-	-	8,420	-	-	-	8,420	7,851	
Resources and events	4,286	25,751	-	27,971	19,735	59,435	-	137,178	90,596	
Training and conference	-	561	455,895	-	-	-	-	456,456	361,050	
Website maintenance and development	24	3,345	-	695	48	288	-	4,400	3,936	
Legal and professional	-	30	-	-	-	-	5,112	5,142	10,167	
Bank charges	-	120	108	229	-	-	-	457	1,009	
	69,907	173,083	547,039	215,426	85,085	132,238	5,112	1,227,890	1,054,805	
Support costs allocated to activities										
CEO and Core staff	D	15,152	42,597	28,874	28,160	11,185	11,185	7,219	144,372	127,143
Other office running costs	A	1,945	3,500	5,635	9,144	2,722	5,982	9,908	38,836	69,530
Team wide training	A	401	721	1,161	1,883	561	1,233	2,042	8,002	4,448
Printing, postage, stationery	B	548	1,371	274	1,919	548	548	274	5,482	3,572
Building, insurance and utilities	C	8,954	11,939	5,970	14,924	8,954	8,954	-	59,695	42,555
Building maintenance & repairs	C	4,728	6,304	3,152	7,880	4,728	4,728	-	31,520	40,327
Depreciation	B	10,614	14,152	7,075	17,690	10,614	10,614	-	70,759	67,621
		42,342	80,584	52,143	81,600	39,312	43,244	19,443	358,668	355,196
Total resources expended		112,249	253,667	599,181	297,026	124,397	175,482	24,555	1,586,558	1,410,001

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

2023	2022
£	£
70,761	67,622
2,400	2,400



7. Staff costs and numbers

	2023 £	2022 £
Salaries	672,582	673,856
Pension Contributions	33,194	31,029
	705,776	704,885

One employee received emoluments (including benefits in kind, but excluding employer's pension) of more than £60,000:

	2023	2022
£60,001 - £70,000	1	-

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 group's contributions.

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

	2023	2022
Youthscape Luton	4.7	5.4
Youthscape Centre of Research	1.4	1.8
Innovation	1.0	1.6
National	1.8	2.0
Conferences	2.5	3.3
Equipping Others	2.2	1.8
Administration and Support	5.3	3.0
CEO	1.0	1.0
	19.9	19.9

8. Trustee Remuneration & Related Party Transactions

No trustee received any remuneration in the year (2022 £nil). No trustees were reimbursed for expenses during the year (2022: one trustee - £312).



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 – Consolidated and Charity

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2022	2,377,923	714,068	193,968	111,576	3,397,535
Additions in year	-	2,650	-	5,275	7,925
Disposals in year	-	-	-	-	-
As at 31 August 2023	2,377,923	716,718	193,968	116,851	3,405,460
Accumulated Depreciation					
As at 1 September 2022	-	347,624	187,851	81,759	617,234
Charge for the year	-	56,166	4,865	9,730	70,761
Disposals in year	-	-	-	-	-
As at 31 August 2023	-	403,790	192,716	91,489	687,995
Net Book Value					
As at 31 August 2023	2,377,923	312,928	1,251	25,362	2,717,465
As at 31 August 2022	2,377,923	366,444	6,117	29,817	2,780,301

11. Debtors

	Youthscape Group		Youthscape	
	2023 £	2022 £	2023 £	2022 £
Debtors	280,889	70,487	193,247	43,978
	280,889	70,487	193,247	43,978



12. Creditors

	Youthscape Group		Youthscape	
	2023 £	2022 £	2023 £	2022 £
Taxation and social security	15,308	12,374	12,091	12,327
Amount owed to Group undertaking	-	-	43,756	24,455
Creditors - income received in advance	422,709	375,098	361,387	320,101
Other creditors and accruals	165,999	126,203	66,973	48,131
	604,015	513,675	484,207	405,014

13. Analysis of net assets between funds

Youthscape

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	45,691	2,671,774	2,717,465
Current assets	890,691	236,145	1,126,836
Current liabilities	(252,028)	(232,179)	(484,207)
	684,354	2,675,740	3,360,094

Youthscape Group

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	45,691	2,671,774	2,717,465
Current assets	990,968	236,145	1,227,113
Current liabilities	(371,836)	(232,179)	(604,015)
	664,823	2,675,740	3,340,563



14. Movements in funds

Youthscape	At 1 Sept 2022 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2023 £
Restricted Funds	33,441	453,980	(483,455)	3,966
Property Fund	2,731,156	2,461	(61,843)	2,671,774
Total Restricted Funds	2,764,597	456,441	(545,298)	2,675,740
Unrestricted Funds	112,286	616,760	(472,384)	256,662
Designated Operating Funds	190,000	160,000	-	350,000
Designated Events Funds	99,059	-	(67,059)	32,000
Designated Property and Maintenance Funds	49,146	5,464	(8,918)	45,692
Total Funds	3,215,088	1,238,665	(1,093,659)	3,360,094

Youthscape Group	At 1 Sept 2022 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2023 £
Restricted Funds	33,441	453,980	(483,455)	3,966
Property Fund	2,731,156	2,461	(61,843)	2,671,774
Total Restricted Funds	2,764,597	456,441	(545,298)	2,675,740
Unrestricted Funds	112,287	1,061,494	(976,650)	197,130
Designated Operating Funds	190,000	200,000	-	390,000
Designated Events Funds	87,691	-	(55,691)	32,000
Designated Property and Maintenance Funds	49,146	5,464	(8,918)	45,693
Total Funds	3,203,721	1,723,399	(1,586,557)	3,340,563



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 the land and buildings purchased with restricted funding.

Designated Events funds

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

Designated Operating Funds

These funds relate to between 3 and 6 months of operating costs of the group.

Designated Property and Maintenance funds

These funds comprise funds used to purchased fixed assets for the group.

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 £43k (2022: £24k).

Name	Class of share capital held	Nature of business
Youthscape Events	n/a - Limited by Guarantee	Youth conference events activities