

**Company Number 02244058**  
**Registered Charity Number 519569**

**Youth Association South Yorkshire**

**Annual report and unaudited financial statements**

**For the year ended 31 March 2021**

**Youth Association South Yorkshire  
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**Youth Association South Yorkshire  
Legal and administrative information  
For the year ended 31 March 2021**

**Directors**

S Atkins  
C Ibberson  
M Sellors Resigned 22 March 2021  
J Ola  
G Walker  
D Kaur El Harti Appointed 22 March 2021  
A Junior Appointed 22 March 2021

**Company Secretary**

S Goodwill

**Key management**

S Goodwill Operations manager

**Registered Charity Number**

519569

**Registered Company Number**

02244058

**Registered Address**

10A Carver Street  
Sheffield  
South Yorkshire  
S1 4FS

**Independent Examiner**

Sarah Lightfoot, FCA DChA  
Employee of:  
VAS Community Accountancy  
The Circle  
33 Rockingham Lane  
Sheffield  
S1 4FW

**Youth Association South Yorkshire  
Directors' report (incorporating the report of the trustees')  
For the year ended 31 March 2021**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

**Structure, governance and management**

Youth Association South Yorkshire (YASY) is a charitable company limited by guarantee. The company, company number 2244058, charity number, 519569, was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association, registered 14 April 1988, further amended 8 December 1995 and 24 April 2015.

**Recruitment and appointment of new trustees**

Trustees can be nominated at the annual general meeting or co-opted during the year by the board for their special skills or expertise; the membership of the board is ratified by the annual general meeting.

There must not be fewer than four Trustees or more than ten. One-third of the Trustees who have been longest in office must retire by rotation each year, but may offer themselves for re-election or further co-option.

The board has delegated executive powers of decision making to the director and the operations manager. Who report directly to board meeting, or if so determined to an individual named trustee who had oversight of a specific matter. All matter and powers of strategic management and control are vested in the board.

In the event of the company being wound up its members are each required to contribute an amount not exceeding £1.

**Objectives and aims**

The charity's objects are to deliver services of social education advice and training that enhance the lives of young people and their communities across South Yorkshire.

The charitable objectives in detail are:

- To promote purposes for the benefit of young people living in the City of Sheffield elsewhere and in particular to help educate them through their leisure time activities (but not exclusively) to develop their physical mental and spiritual capacities so that they may grow to full maturity as individuals and as members of society and so that their conditions of life may be improved;
- To further or benefit the residents of the City of Sheffield and elsewhere without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents provided that:
- In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the objects.

**Youth Association South Yorkshire  
Directors' report (continued)  
For the year ended 31 March 2021**

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Chair's report**

For over twenty years now I have been writing the introduction to our Annual Report on behalf of the YASY Board of Directors. Looking back over those reports, I see a really vivid picture of the state of Youth Work in our City and more significantly the current issues faced by young people and our ability, or lack of ability, appropriately to respond to these.

The changes we have weathered as an organisation; the rich years when we were able to support organisations across the city with training in Youth Work Practice; with programme in Arts, Health Education & Accreditation; of their chosen activities; to link up with Regional and National organisations and infrastructure. We were able to respond positively and creatively to issues raised by the young people we encountered; we were able to support them and reflect their voices and experience at Regional and National levels and young people themselves were active and engaged in their communities and with each other across our city.

In the most recent past our story has been one of a much more restricted ability to meet and respond to the needs of young people. We have been living through two very difficult and debilitating times. First the political decision to take the country into a national period of austerity, and then in these last two years the Pandemic. The combination of these two states has seen many organisations like ours, at national and local level close their doors completely, others have merged and formed alliances which even then have forced changes on their original purpose to fit with current funding criteria and national policy.

It is very ironic, the last two years of the Pandemic has brought us a time when the national narrative at last has recognised the fact that young people have been sadly and badly disadvantaged particularly by this state we are all in. Accepting yes we have all been somewhat affected (some I have heard have even made their fortunes) it is Young People who have been let down in so many ways and still are not getting resources made available that will enable them to create their own solutions or at least take stock and make their own decisions about their next steps.

Rereading a passage I wrote in last report I think it bears repeating

*"For many years now we have been saying enough – STOP. We could see that denying young people spaces for them to BE young, to explore, create, develop, grow ask questions and find their own solutions, in fact to build their futures with confidence, was causing many young people to feel despair and rejection and so in their turn they rejected mainstream society in whatever ways they could find. The results were often catastrophic for themselves and for our communities, and end up putting additional demands on already overstretched schools, social services, the police and courts*

**Youth Association South Yorkshire  
Directors' report (continued)  
For the year ended 31 March 2021**

*What we see now after a year of survival through the crises of the pandemic is that it is now universally recognised that there are huge rents in young people's lives and we are in grave danger of creating a 'lost and damaged generation'. It is acknowledged that 'something has to be done' to address and redress this situation. Yet the one service that has traditionally been able to engage, negotiate, mediate, negotiate build relationships with and when necessary challenge young people has been side-lined and all but reduced to a skeleton service."*

So THAT was then; this is Now - what has changed? Sadly not much; once more our workers have responded to their work here with passion creativity and commitment as can be seen in the following accounts of our project work and training throughout the year. Could we do more? Oh yes! But we are limited by funding and at times to working to a prescribed agenda and a need to demonstrate that the young people who work with us are 'achieving' the requisite 'output' – showing 'progression'. This is all possible, and is done well; and yet seeing young people struggling with the pressures and expectations placed upon them it seems that our time could be better spent or at least some of it. Youth Work can create that safe space in which we can support and enable young people to reflect and explore their experiences; to share with their peers, and learn from each other; to realise they did not stop learning when they didn't go to school, and that some of the things they learnt were positive and creative and some actually quite negative and destructive - not the least being labelled the Lost Generation.

### **Summary of main achievements during the year**

#### **Alternative Education:**

Our Alternative Education programmes continue to be one of our foundation activities for young people aged 14-16 years. We deliver three programmes providing an alternative KS4 curriculum to cater for young people from diverse backgrounds and abilities who are not engaging with mainstream education. This may be for a variety of reasons; failing to attend or thrive in school, low level of English language skills, exclusion, or newly arrived in the City without a school place. Whatever the reason, we provide every young person we work with the opportunity to develop their key skills, as well as building confidence and self-esteem through shared group work experience, leading to increased motivation and participation.

This year, 32 young people (13 boys & 19 girls) have been referred to our alternative education programmes, utilising 1100 places in this financial year. Referrals of young people on our programmes are accepted from the City Council's Progressions Team, Missing from Education Team, Sheffield Inclusion Centre, and direct from schools across the City.

#### **Programmes**

##### **1. Functional Skills & Personal Development**

This programme focuses on the delivery of Functional Skills in English, Maths & ICT. Learners attend between 1 and 4 days per week, depending on their agreed learning needs. We also deliver Short Courses in Citizenship, PHSE, & PSD which are multi-level, the focus is on completing challenges and skills development according to individual ability, rather than attainment at a specific level. They are nationally approved qualifications based around the development of personal, social and employability skills, which is particularly relevant for post 16 progressions.

## **2. New Arrivals**

The New Arrivals programme is for young people who have recently moved to the country and whose first language is not English. We work with those who are total beginners to others who may be a bit more advanced with their English.

## **3. Childcare & Personal and Social Development**

This is a girl's only group, designed to build confidence and self esteem, and will help learners develop an awareness of personal safety and well-being. We deliver NOCN Level 1 Award & Certificate in 'Introduction to Health, Social Care and Children's and Young People's settings'. The units and qualifications will allow learners to gain relevant basic knowledge and understanding of working in the health and social care sector and will provide opportunities for progression on to Level 2 qualifications in college post 16.

## **MAMS**

MAMS is a range of programmes specifically designed to provide support and opportunities for teen mums to make positive changes in their own and their babies' lives.

The most common issues facing teen mothers which can lead to poor outcomes are: Isolation, lack of friends & support networks to promote self development and wellbeing, low skills levels & disengagement from education & training, lack of knowledge and confidence in accessing services and low levels of interaction between mum & child.

This year we delivered three main programmes, which aim to address these issues.

- **MaMs - A full time Study Programme for 16-18 year olds**

This full time study programme provides young mothers with a range of work experience, educational opportunities, and relevant support, which offer progression routes into either further education or employment. This programme enables learners to raise their levels of qualifications and confidence to better enable them to make a positive contribution to society, and to have the basic skills necessary when seeking employment.

It includes the delivery of accredited vocational qualifications plus working from Entry Level towards Level 2 English and Maths if the learner has not already achieved this level. The Programme also includes personal and social development opportunities, work experience, enrichment activities, and volunteering/community activities.

The students did incredibly well given the lock down restriction; they maintained good attendance and remained positive and motivated. 8 students enrolled on the course, 7 completed, of which 100% achieved their main aim, and 100% pass rate for Maths, 71% received passes in English. Since leaving the course 4 of the students have enrolled in College, and 2 have gone into employment.

- **MaMs - Bump to Baby**

Bump to Baby is a 12 week rolling programme for teenage mums to be; where they learn about the stages of pregnancy, health & nutrition, and have visits from health professionals and support agencies. The programme also includes practical planning for their baby's arrival, including accommodation, baby equipment, support structures, budgeting and financial assistance. By engaging them at this stage we can help them maintain an interest in lifelong learning, improving long term outcomes for their children.

**Youth Association South Yorkshire  
Directors' report (continued)  
For the year ended 31 March 2021**

- **MaMs - Stay & Play Group**

The Stay & Play group is a great place for teen mums to meet other young mums and for their children to meet and socialise with other children. There are different weekly activities for mum and baby at the Centre; such as

- Arts & Crafts
- Messy (Sensory) Play
- Music Sessions
- Food Fun
- Themed activities for Christmas, Easter, Halloween etc.

We organise regular trips out to local:

- Swimming Pools
- Play Areas
- Parks & Local Farms

All activities are free and refreshments for mum and baby are provided.

This year we have worked with 23 teenage mothers and 26 babies

Bump to Baby and the Stay & Play group are funded by Children in Need, and funding is secured until September 2023.

### **YASY TRAIN**

Our Youth Work training programmes continue to underpin Youth Work throughout the City. The demand for Youth Work training continues, and we have had to rise to the challenge of delivering this normally highly interactive course on-line, this year we have been able to deliver a range of courses catering for all levels from an Introduction to Youth Work for volunteers to the full Level 3 Certificate

We have been supported by funding from the Local Authority to deliver the ABC Accredited Level 2 Certificate in Youth Work Practice. This year 12 students enrolled in September 2020, 10 completed the course, and 10 achieved the full qualification.

Working in partnership with the Youth Work Unit, we have accessed the Cabinet Office Bursary Fund to deliver the Level 3 Certificate & L3 Diploma to 22 students.

### **Information, Advice & Guidance**

YASY has continued to offer an open door to young people and young adults who have come through our doors over the years on various programmes. We provide one to one support and signposting to help individuals manage a range of issues, ranging from crisis events around housing, benefits, debt and childcare issues to applying for jobs and further education. This year we have supported 48 individuals.

### Services for Organisations

We have provided a range of services for organisations working with young people:-

**Criminal Record Checks;** We maintain our role as an Umbrella Body for the Disclosure and Barring Service to help client organisations that provide services to children and vulnerable adults assess the suitability of applicants for positions of trust. YASY complies fully with the DBS Code of Practice, and other relevant legislation pertaining to the safe handling, use, storage, retention and disposal of disclosure information.

The demand for DBS checks declined by over 50% during 2020, as many groups and organisations were not operating as normal due to the pandemic restrictions. This year we have worked with 23 groups and organisations across Sheffield to undertake 140 Enhanced and 53 volunteer DBS checks. We are pleased to report an increased demand from April 21.

**Accreditation and Moderation Service;** We have provided training for staff and access to an accreditation framework so small training organisations & youth projects can deliver nationally recognised accreditation to young people for formal & non formal learning. This area of our work has been particularly affected by the Pandemic, as face to face engagement with young people has been limited; however, we have worked with 2 organisations accrediting 60 young people.

**Room Hire:** We provide space for local groups to run youth activities from our City Centre base during evenings and weekends, making good use of the space and raising additional funds contributing towards our overhead costs.

**Student training, work placements and volunteers:** Hosting of University Students hasn't been possible this year, due to the social distancing rules and classroom bubbles. 4 Level 2 Youth Work students and 2 volunteers were supported to undertake a range of work placements at YASY working face to face with young people. Providing additional activities for the young people we work with and valuable work experience for the students.

### Development

In our last report we presented an ambitious Development Plan based on our need to face our future with confidence and a rather optimistic hope that the new normal would be full of opportunities and recognition of the real needs of young people post pandemic. We identified four priorities as critical to the coming year; revisiting & reviewing these lays the foundation for our current proposals.

- 1) **Communications and IT:** Our IT equipment and telephone system are NOT fit for purpose and most definitely needs replacing with systems updating. More and more both delivery and administration is done online and/or remotely.
- 2) **Improving our ability to communicate with young people and others and promote the organisation and its services on line**
- 3) **Strengthening our Management Capacity** There is a pressing need for new Board member with time for practical contributions and skill sets that will ensure our workers get the full support they need. We do need people with a real appreciation and understanding of the field we cover as well as the practical skills of management from HR to fundraising to policy and procedures.
- 4) **Development and Mission:** The Directors believe that YASY workers have some very specific skills and understanding in their work with young people, and we should look for funding that would enable us to maximise their abilities.

**Youth Association South Yorkshire  
Directors' report (continued)  
For the year ended 31 March 2021**

This is work in progress. We have installed more effective online connectivity. We are still in dire need of upgrading our hardware - sometimes it feels like we are running on steam rather than electricity.

We are in the process of negotiating for a short term contract for a worker to develop our online presence the development and promotion of the organisation with more focussed and attractive digital presence making better use of our social media and web presence

Once again the Pandemic made it difficult to introduce new Directors and we have been pleased to welcome the active involvement to the most recent recruits, whilst acknowledging that we still need to strengthen our Board. To this end we will be receiving further nominations at this year's AGM early in the New Year.

**VISION AND MISSION FOR 2022**

For YASY to survive and thrive in these testing times, the Directors are committed to engaging with our workers and producing a positive, creative and challenging development plan. This requires not just thinking out of the box in which it seems our workers have been placed through the current contact culture, but stepping right outside of it; standing in new ground, armed with what we KNOW and what we believe really will make a difference to the lives of young people in our city. We need to challenge both the city council and funders to invest in and recognise our belief in Youth Work as a creative & transformative engagement with young people that enables them to be the architects of their own futures. In that process they and we can enhance the life of their communities and the city. Again from last year's report - this position if anything is more acute today. *If the Future is to be Bright for the current generation of young people, it will need real commitment from central and local Government, from funding organisations, from local businesses and some genuine cooperative working across the city.*

The Directors and workers are ready and willing – Young People are able; the Challenge is now Who stands with us? Who stands with & for young people and their communities? We need to re-establish that network of organisations working together, developing and strengthening ways of engaging with young people so they can have a more secure supportive and creative present that enables them to build that brighter future for their families, communities and the City of Sheffield.

**Financial review**

It has been a difficult financial year due to the impact of covid restrictions on operations. The charity has benefited from furlough income of £22,425 and £10,000 support from Sheffield City Council, however there was a deficit of £40,293 during the year. The designated contingency fund for current activities of £25,027 was released into the general fund during the year to help support the deficit.

The charity was notified of a legacy in October 2021, which will help support the activities in the 21/22 financial year, but there are some uncertainties regarding balancing future budgeted expenditure against secured income into the 22/23 financial year.

The trustees and staff are having a meeting in January 2022 to put in place a development and action plan to address future work plans and funding sources.

**Youth Association South Yorkshire  
Directors' report (continued)  
For the year ended 31 March 2021**

**Reserves policy**

The directors have examined the requirements of the general funds not committed or invested in tangible fixed assets by the charity, and consider that such free reserves should be at a level sufficient to continue the current activities of the charity in the event of a short term significant fall in funding.

The directors decided that reserves of should be maintained at approximately three months running costs, which will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while appropriate action is taken to bring the finances back into balance. This is approximately £50,750.

Free reserves (general funds excluding fixed assets) as at 31 March 2021 were £41,391 which is below our target.

The designated development fund for new activities was not used in the year – the balance as at 31 March 2021 was £25,027.

£3,004 was held for restricted funds.

**Small company provisions**

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

The directors declare that they have approved the directors' report above on 21 December 2021

Print name: Susan M Atkins  
Director

## Independent examiner's report to the directors of Youth Association South Yorkshire ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2021.

### Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Sarah Lightfoot, FCA DChA  
Employee of:  
VAS Community Accountancy  
The Circle  
33, Rockingham Lane  
Sheffield  
S1 4FW

Date: 21 December 2021

**Youth Association South Yorkshire**

**Statement of financial activities**

(incorporating the income and expenditure account)

**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income from:</b>							
Donations, legacies and grants	2	35,935	2,500	<b>38,435</b>	4,790	10,200	14,990
Charitable activities	3	93,713	-	<b>93,713</b>	155,406	-	155,406
Investments - bank interest		34	-	<b>34</b>	176	-	176
Other - sale on disposal of assets		-	-	<b>-</b>	65,008	-	65,008
		<b>129,682</b>	<b>2,500</b>	<b>132,182</b>	225,380	10,200	235,580
<b>Expenditure on:</b>							
Charitable activities	4	164,326	8,149	<b>172,475</b>	175,221	10,544	185,765
		<b>164,326</b>	<b>8,149</b>	<b>172,475</b>	175,221	10,544	185,765
<b>Net movement in funds</b>		<b>(34,644)</b>	<b>(5,649)</b>	<b>(40,293)</b>	50,159	(344)	49,815
Total funds brought forward		101,626	8,653	<b>110,279</b>	51,467	8,997	60,464
<b>Total funds carried forward</b>		<b>66,982</b>	<b>3,004</b>	<b>69,986</b>	101,626	8,653	110,279

Youth Association South Yorkshire

Balance Sheet  
As at 31 March 2021

	Notes	Total 2021 £	Total 2020 £
<b>Fixed assets</b>	<b>6</b>	<b>564</b>	<b>822</b>
<b>Current assets</b>			
Debtors	<b>7</b>	2,222	508
Cash at bank and in hand		110,124	146,707
<b>Total current assets</b>		<b>112,346</b>	<b>147,215</b>
Creditors: amounts falling due within one year	<b>8</b>	(42,924)	(37,758)
<b>Net current assets</b>		<b>69,422</b>	<b>109,457</b>
<b>Total assets less current liabilities</b>		<b>69,986</b>	<b>110,279</b>
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<b>69,986</b>	<b>110,279</b>
<b>Represented by:</b>			
<b>Funds of the Charity</b>			
General funds		41,955	51,572
Designated funds	<b>9</b>	25,027	50,054
Total unrestricted funds		66,982	101,626
Restricted income funds	<b>10</b>	3,004	8,653
	<b>11</b>	<b>69,986</b>	<b>110,279</b>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the directors on 21st December 2021

Signed on behalf of the directors by:

*Susan M Atkins*

Print name:

SUSAN M ATKINS  
Director

Notes to the Accounts

For the year ended 31 March 2021

**1 Accounting Policies**

**(a) General**

Youth Association South Yorkshire is a charitable company in the United Kingdom limited by guarantee and has no share capital. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Youth Association South Yorkshire meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

**(b) Income**

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income is included when receivable.

**(c) Expenditure and irrecoverable VAT**

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(d) Assets**

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful life, as follows:

Fixtures, fittings & equipment	20% Straight Line
Motor vehicles	25% Straight Line
Freehold land and property	It is the policy of the charity to maintain property to such a standard that their value is not impaired by the passage of time. The residual value is similar to it's initial cost/valuation therefore depreciation would be immaterial.

All items of capital expenditure below £100 are written off as incurred.

**(e) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Accounts - continued  
For the year ended 31 March 2021

1 Accounting Policies - continued

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are funds set aside at the discretion of the trustees for specific projects.

Restricted funds are to be used for specific purposes as laid down by the funder.

(i) Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

(j) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held, and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Children In Need	-	2,500	2,500	-	10,000	10,000
Sheffield Town Trust	3,400	-	3,400	3,400	-	3,400
Donations	110	-	110	390	200	590
Legacies	-	-	-	1,000	-	1,000
Coronavirus Job Retention Scheme	22,425	-	22,425	-	-	-
Sheffield City Council - Covid-19 support grant	10,000	-	10,000	-	-	-
	<b>35,935</b>	<b>2,500</b>	<b>38,435</b>	<b>4,790</b>	<b>10,200</b>	<b>14,990</b>

**3 Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Contract income	77,844	-	77,844	113,939	-	113,939
Training income	3,890	-	3,890	14,796	-	14,796
Other Income	11,979	-	11,979	26,671	-	26,671
	<b>93,713</b>	<b>-</b>	<b>93,713</b>	<b>155,406</b>	<b>-</b>	<b>155,406</b>

**4 Expenditure on charitable activities**

Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £	
Staff Costs	5	117,695	7,750	125,445	119,408	7,723	127,131
Training		29	-	29	1,845	-	1,845
Travelling		-	-	-	188	149	337
Volunteer Expenses		5	-	5	971	62	1,033
Project costs		10,280	107	10,387	17,728	2,022	19,750
Property costs		28,319	-	28,319	26,473	-	26,473
Office costs		2,668	60	2,728	3,288	418	3,706
Insurance		634	-	634	1,604	-	1,604
Telephone		1,131	232	1,363	1,011	93	1,104
Legal and professional		1,848	-	1,848	123	-	123
Stationery and postage		670	-	670	726	77	803
Bad Debts		-	-	-	221	-	221
Bank Charges		-	-	-	199	-	199
Sundry expenses		69	-	69	117	-	117
Depreciation		258	-	258	479	-	479
Independent examiner's fee		720	-	720	840	-	840
<b>Total charitable expenditure</b>		<b>164,326</b>	<b>8,149</b>	<b>172,475</b>	<b>175,221</b>	<b>10,544</b>	<b>185,765</b>

**5 Staff Costs**

	2021 £	2020 £
Salaries	118,245	118,641
Employer's National Insurance	7,091	7,384
Employer's allowance	(4,000)	(3,000)
Employer's pension contributions	4,109	4,106
	<b>125,445</b>	<b>127,131</b>

There was an average of 9 employees during the year (2020: 10). No employee received emoluments of more than £50,000.

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension cost shown in the accounts represents the contributions made by the company to the fund.

**6 Tangible Fixed Assets**

	Fixtures, fittings & equipment £	Freehold land & property £	Motor Vehicles £	Total £
<b>Cost or Valuation</b>				
At 1 April 2020		2,395	16,810	19,205
Additions		-	-	-
Disposals		-	-	-
<b>At 31 March 2021</b>		<u>2,395</u>	<u>16,810</u>	<u>19,205</u>
<b>Depreciation</b>				
At 1 April 2020		1,573	16,810	18,383
Charge this period		258	-	258
Disposals		-	-	-
<b>At 31 March 2021</b>		<u>1,831</u>	<u>16,810</u>	<u>18,641</u>
<b>Net Book Value</b>				
<b>At 31 March 2021</b>		<u>564</u>	<u>-</u>	<u>564</u>
At 31 March 2020		<u>822</u>	<u>-</u>	<u>822</u>

**7 Debtors**

	2021 £	2020 £
Trade debtors	2,222	508
	<u>2,222</u>	<u>508</u>

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

	2021 £	2020 £
Trade creditors	40,268	34,891
Taxes and social security costs	1,650	1,739
Other Creditors	286	288
Accruals	720	840
	<u>42,924</u>	<u>37,758</u>

9 Designated funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Contingency fund -current activities	25,027	-	-	(25,027)	-
Development fund - new programmes	25,027	-	-	-	25,027
	<b>50,054</b>	<b>-</b>	<b>-</b>	<b>(25,027)</b>	<b>25,027</b>

**Contingency fund -current activities**

The Directors set aside half of the excess free reserves in 19/20 to support a contingency fund to support current activities in the short term. This fund was fully utilised during the year.

**Development fund - new programmes**

The Directors set aside half of the excess free reserves in 19/20 to support a development fund to facilitate new programmes in line with our strategic mission.

*Prior year comparison*

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
<i>Contingency fund -current activities</i>	-	-	-	25,027	25,027
<i>Development fund - new programmes</i>	-	-	-	25,027	25,027
	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,054</b>	<b>50,054</b>

10 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Children In Need	6,381	2,500	(7,143)	-	1,738
In Defence of Youth Work	1,498	-	(232)	-	1,266
South Yorkshire's Community Foundation - The Wesleyan Foundation Fund	774	-	(774)	-	-
	<b>8,653</b>	<b>2,500</b>	<b>(8,149)</b>	<b>-</b>	<b>3,004</b>

**Children In Need**

The BBC Children in Need small grant provides funding over three years to support our Teenage Mother and Baby weekly drop-in sessions. The aim of the project is to provide activities involving both the mother and child to encourage interactive play, build communication skills and develop bonding. It also provides access to support from other teen mothers and professional services to help build their peer and professional support networks.

**In Defence of Youth Work**

In Defence of Youth Work is a movement whose members have the aim of trying to ensure that youth work of the type done by Youth Association South Yorkshire continues nationally. Sue Atkins (director and trustee of Youth Association South Yorkshire) is a member of this organisation and Youth Association South Yorkshire has acted as an agent to protect the funds received by In Defence of Youth Work.

**South Yorkshire's Community Foundation - The Wesleyan Foundation Fund**

The 'Step into Youth Work' programme is for young women (aged 18-30) who have had children in their teenage years, and are not in education, employment or training, or are economically inactive due to caring for children. It will provide an unique re-engagement opportunity, that will enable young mothers to address personal barriers to participation, develop their skills and employment opportunities, and improve their well being, motivation and career aspirations.

**10 Restricted funds (continued)**

<i>Prior year comparison</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Carried forward</i>
	£	£	£	£	£
<i>Children In Need</i>	4,212	10,000	(7,831)	-	6,381
<i>In Defence of Youth Work</i>	2,198	200	(900)	-	1,498
<i>South Yorkshire's Community Foundation - The Wesleyan Foundation Fund</i>	2,587	-	(1,813)	-	774
	<u>8,997</u>	<u>10,200</u>	<u>(10,544)</u>	<u>-</u>	<u>8,653</u>

**11 Analysis of net assets between funds**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>
	£	£	£	£
Tangible fixed assets	564	-	-	564
Current assets	84,315	25,027	3,004	112,346
Creditors: amounts falling due within one year	(42,924)	-	-	(42,924)
	<u>41,955</u>	<u>25,027</u>	<u>3,004</u>	<u>69,986</u>
<i>Prior year comparison</i>	<i>General Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Total 2020</i>
	£	£	£	£
<i>Tangible fixed assets</i>	822	-	-	822
<i>Current assets</i>	88,508	50,054	8,653	147,215
<i>Creditors: amounts falling due within one year</i>	(37,758)	-	-	(37,758)
	<u>51,572</u>	<u>50,054</u>	<u>8,653</u>	<u>110,279</u>

**12 Trustees and Key management remuneration, benefits and expenses**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprises the trustees and the operations manager. Key management personnel employee benefits totalled 30,045 (2020: £30,077).

Notes to the Accounts (continued)  
For the year ended 31 March 2021

**13 Related Party Transactions**

There were no related party transactions during the year.

**14 Operating leases**

At 31 March 2021 the charity was committed to make the following payments under other operating leases as follows:

	<b>2021</b>	2020
	£	£
Operating leases payments due:		
Within 1 year	12,500	12,500
	<u><b>12,500</b></u>	<u><b>12,500</b></u>

