



**THE YOUTH ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

**Company registration number: 02154503
Charity number: 519883**

THE YOUTH ASSOCIATION

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THE YOUTH ASSOCIATION

Company information

Registered Company number
02154503 (England and Wales)

Registered Charity number
519883

Registered office

12 South Parade
Wakefield
West Yorkshire
WF1 1LR

Trustees

M A Jones *
H M F Jones *
D Tolfrey
S Hagan
A Alker
K Sheard
C Allcock
C Hudson (appointed 16th June 2021)
K Starkey (appointed 9th September 2021)

* Also directors of the company.

Accountants and Independent Examiner

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

HSBC Bank PLC
33 Park Row
Leeds
West Yorkshire
LS1 1LD

Solicitors

Henry Hyams & Co
Oxford House
Oxford Row
Leeds
LS1 3BE

Chief Executive Officer

A Clow

THE YOUTH ASSOCIATION
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and audited financial statements for the year ended 31 March 2022.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice "Accounting and Reporting by Charities" revised in 2005.

Structure, Governance and Management

The Company is limited by guarantee and is governed by its Memorandum and Articles of Association. It is a Registered Charity, number 519883.

The Directors of the Company are listed on page 1 and are also members of the Board of Trustees. The Trustees are usually elected by the members of the Company, although some may be co-opted to meet particular requirements. There are two classes of Trustees; the first is made up of Trustees under 25 years of age who have been beneficiaries of The Association in the past (who may serve for a maximum of 4 years) and Trustees over the age of 25 years (who may serve for a maximum of 3 years and seek an optional further 3 years extension to their trusteeship to a maximum of 6 years in total).

The Trustees usually meet three monthly and no fewer than three times a year. They consider and agree a business plan and budget. Performance against them is considered at Trustees meetings, whereas operational performance is reviewed monthly. Detailed scrutiny of particular aspects of the Association's performance is wholly devolved to Board sub-committees, viz finance and human resources. These systems of internal control are designed to ensure that the Board of Trustees (i) is completely engaged at a strategic level, (ii) is aware of the risks that the Company may face and (iii) is provided with reasonable, but not absolute, assurances against material misstatement or loss.

Risk Review

The Trustee Board has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are annually reviewed to ensure that they still meet the needs of the Charity. Additionally, the Trustee Board have developed a risk analysis tool for the assessment of future ventures and review all risks (in terms of probability and potential impact) on an ongoing basis. This tool is used in conjunction with the Association's risk register to maintain a 'live' record of actions taken to control the organisation's significant risks.

The Board has created a Sub Group of its members, to which it delegates the day-to-day control of financial activity and operational risks. The Sub Group meets monthly, keeps minutes and reports to the Board. At each meeting the Sub Group receives full management accounts, including cash flow forecasts, income and expenditure

accounts, forecast profit and loss accounts and a balance sheet. The Sub Group authorises and reviews all of the Association's protocols and procedures, which control every aspect of the processes surrounding income and contracting, expenditure and purchasing, payroll, bank and tax reconciliation and financial reporting. All cheques and mandated expenditure require the signature of two out of four authorised signatories, at least one of which must be a member of the Board of Trustees.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

Objectives and Activities

The principal activities of The Youth Association during the year continued to be to promote schemes for young people that encourage their potential and develop their physical, mental, economic and emotional well being. Our activities are open to all but focused on the needs and aspirations of young people living in some of poorest communities in Yorkshire. The trustees consider that through this work the charity is creating substantial public benefit through the practical support, educational activities and active citizenship it encourages amongst young people, engaging their families and the wider communities in which they live.

Ever since our founding in 1904, it has been the Association's mission ***to grow Yorkshire's future.***

We do this by helping young people in Yorkshire to;

- Build their self-confidence and feel proud of themselves.
- Identify their goals and aspirations and make progress in achieving them.
- Start a business, get a job or get on a course.
- Meet new people, make new friends and have new experiences

Our aims are always to;

- Deliver high quality services that young people say matter to them.
- Be experimental and innovative in the way we do things.
- Form partnerships and alliances with other organizations that share our mission and outlook.
- Stick to our long-standing principles and values about how our work should be done.
- Listen to young people and trust them, be there when they need us and never judge them.

We have published a detailed statement of our principles and our definition of good youth work, and this is also available to download from our website: (www.youth-association.org)

Achievements and Performance

We have managed to thrive and grow our work and reputation and put the many threats of Covid behind us. For the seventh year running, we have managed to develop our staff and take on new workers while managing to balance our income and expenditure and maintain a healthy balance sheet. The Association has continued to deliver outputs and outcomes that remain qualitatively of the highest standards and are still delivered primarily with some of the most disadvantaged young people in Yorkshire. We remain resolute in our strategy to seek only funding and resources that are aligned with our values and mission; we continue to pursue a future built on our core values and we are pleased to report that the focus on our unique approach and high quality products which meet the needs and aspirations of young people continues to bear fruit. Our continuing long-term stable outlook bears out our optimism and belief in the power of good youth work.

The Trustees are proud of the work of our talented and committed staff team who have shown dedication, flexibility and skill in delivering such a variety of work with young people in many different communities. The Board are grateful for the support provided by students and volunteers, as well as the hundreds of young people who give their time to support their peers. Together they make our values and mission a reality for young people's lives.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

Throughout the year, we have continued successfully to operate a range of innovative projects in West and South Yorkshire, that play an important part in the lives of many hundreds of often vulnerable children and young people. Last year, we reported our planned intention to achieve a number of specific milestones and targets. Below, we have listed our evaluative report of those planned outcomes:

- All of our contracted outcomes have been achieved. Specifically, for all individual funds over £20,000, our achievements have been;

StreetSmart Barnsley (Barnsley Council and South Yorkshire VRU): Building on 14 years of concerted detached work that has covered almost every part of the Barnsley borough, we have been funded by Barnsley Council and South Yorkshire Violence Reduction Unit to work in the central area of the town. Our detached work has engaged 457 individual young people, organized a series of community events and has supported a wider effort to reduce youth violence in Barnsley. Our work has also developed an extra element, focused on young women's empowerment through sports, as part of which a project focused on self-defence for young women. Multi-sports doorstep clubs have been running in 4 Ward areas, where young people have been engaging in regular activity blending sports and youth work.

StreetSafe and StreetVoice Leeds: During the last 8 years we have steadily been growing our detached work in East and South Leeds. With financial support from Clarion Housing, Leeds Community Foundation, Leeds City Council and West Yorkshire Violence Reduction Unit, we have been able to deliver an average of 6 detached sessions per week across

Halton Moor, Burmantofts, Richmond Hill, East End Park, Harehills and Killingbeck. Through our StreetVoice work, we have encouraged and supported a team of young community ambassadors who have led several community events this year, including our Health Holidays initiative, where they helped us to deliver weeks of activity. Our work on violence reduction has made strong progress, with large numbers of young people learning more about CCE, violence and drugs. Our team has been working intensively with a small group of Roma/Gypsy young people from Slovakia, providing them with developmental opportunities beyond those offer in the street sessions.

Youth Work Training (National youth work bursary and Barnsley Council): We continue to train youth work students in the community at scale. Training others and equipping them to deliver effective youth engagement and activity is an important route through which TYA can secure our mission and embed strong youth work values in the workforce of the future. Learners from around Yorkshire took part in a distance learning/blended training package, completing Level 2 and Level 3 qualifications throughout the year. A small group of community-based volunteers in Barnsley also embarked on their Level 2 training at the back end of the year, with Barnsley Council paying for a bespoke package. In all, we trained 33 youth work students and provided placements for 8 youth work students on university courses.

Mental Health work: In 2021, we made a start on SELPH - our 16-25 project aimed at empowering young adults in Wakefield to overcome life challenges. We were formally commissioned by Wakefield Health Alliance & Five Towns Primary Care Network to undertake the service 'proof-of-concept' phase until the end of the calendar year.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

The long-term aim of this work is to establish a growth in resilience among young adults in Wakefield, underpinned by improved mental health, broadened ambitions and an increased capacity to overcome life challenges. We intend for this to contribute to a reduction in young adults requiring ongoing support from mental health services and a reduced reliance on support sought through crisis pathways.

In 2021-22 we supported 70 young adults, who attended a total of 411 times. Of these, 19 completed a full 16-week group programme and 51 benefitted from one-to-one or short-term group support.

Tudor Trust: Across Doncaster, Leeds and Bradford our aim is to establish a growing culture of ambition, resilience and attainment among young Roma people, underpinned by improved aspirations and increased social inclusion. We are working hard towards these ambitions, but this is highly dependent on resources to sustain our Roma-focused work. Our projects are often funded by relatively small

grants, paying largely for front-line delivery. While such funds are essential, we have found ourselves in a position where the sustainability of the work is at risk and each project operates as a silo with little integration between them. The Tudor Trust is providing a huge boost to our work by helping us to solve the above issues. Their grant contributes towards the costs of our Project Coordinator and some management overheads, allowing us to generate consistent development across all three Roma-focused projects and helping to sustain the work in the longer term.

Bradford detached: Through various funding programmes, Leeds Community Foundation enabled us to pilot our StreetVoice programme, which later enabled its roll-out across other districts. StreetVoice' seeks to develop multiple street forums for young people to voice issues of local concern, influence local decision making and deliver small-scale social action initiatives. The programme creates voice and influence opportunities for some of the most marginalised and disengaged young people, essentially reaching those who would not traditionally join their school council or Youth Parliament. In Bradford, our teams have been supporting young people to run events over the Halloween and bonfire periods and young people have also been painting murals at their local village hall. The funding has provided over 107 youth work sessions across two neighbourhoods and one school that have been attended over 957 times by 375 young people.

The Trustees are proud of the depth and focus of our work, combined with the high quality standards achieved. Overall, the Association worked with 5,409 named young people across our range of programmes and activities. The feedback that we have received from young people and partners bears testimony to the high regard in which the quality and integrity of our work is held. Our website continues to be an excellent showcase of our impact on the lives of young people and their communities and receives widespread praise from funders and partners as an example of how impact can be reported effectively. We continued to provide accredited training through ABC, and increasingly through our own digital badge scheme and StreetSmart programme.

These are just a few indicators of our reach and success in the last year. We have also worked with young people to create and develop a system of quality assurance and measurement and it is now routinely used to monitor all of our face-to-face work.

This year we continued to implement our strategy to develop innovative and transformational services based on our quality-driven ethos of good youth work, to raise the self-awareness, self-esteem, skills and aspirations of young people. Our offer continues to grow and attract investment and funding. In line with our strategy we pursued the following priorities.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

Our plans and priorities

In the spring of 2021, we developed our latest organisational strategy, designed to steer us through the next 3 years. In summary we are continuing to move in the direction of travel that we started almost ten years ago, because it's still working for

us and the young people we serve. More than that, we are really seeing the investment we have already made in our planning starting to pay off in terms of the quality of our work and the growth in our resources.

Our mission is still relevant, because our young people and funding partners tell us so. Despite being over 100 years old at its core, our mission is probably more relevant and 'current' than it's ever been. The pandemic has been a strange time that threatens to cast a long shadow into the future of many young people. In all this turbulence, we know that there will be challenges to youth work resources from a new austerity and challenges to youth work practice from the legacy of social distancing, but we also know that there will be new opportunities for good youth work to establish itself as a long-term part of the solution to the issues Covid-19 has raised. We aim to position ourselves to be leaders in finding and establishing those youth work solutions.

We intend to make the next few years a period of real investment in the skills of our team and in our organisational learning as to 'what works, what matters and what's sustainable?' Building on the new planning and personal development models we have already created, we believe that a renewed focus on theories of change, practice-lead innovation and proving impact in changing the things that young people tell us matter the most, will be the best platform for creating scalable youth work programmes for the future.

Reputation based on the quality of what we do remains our best marketing tool. We remain committed to sharing our learning, our practice and its impact as the best way to reinforce our credibility as leaders in our field, as well as the power of good youth work.

Our programme development priorities; report on this year and aims going forward

Expansion of our detached work

Detached youth work is our primary method and our ability to deliver at street-based level on issues that are not normally tackled successfully is our key USP.

We are convinced that making good on our commitment to develop outstanding programmes and youth work curricula that impact on the most pressing needs felt and voiced by young people we are already working with, will prove to be the best platform for expansion to other locations in the longer-term. Our priority this time will be to deepen our detached work in existing patches and locations and to build a controlled expansion around those areas by joining neighbouring work and filling youth work delivery gaps around where we already operate.

In the last year new funding has strengthened our presence in every area, with the exception of Doncaster, which will be a priority going forward. We have had discussions with local partners in Doncaster about our offer and we are keen to explore other areas than just Hexthorpe in any proposed development or joint funding bids.

Next year we will look to consolidating our work in Leeds by joining together the neighbourhoods we already have a presence in to develop a more cohesive offer for east Leeds. We will aim to sustain our work in Barnsley central and pave the way for an expansion to other parts of the borough and we will focus on growing our work in Doncaster outside of Hexthorpe.

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

StreetSafe

Using detached work to address knife crime and street violence has been a major area of learning and development for us in the last two years. While we have learned a lot during our early innovations of StreetSafe, there is still much more to do. Funding has poured into our work on this issue and we are keen to repay our existing funders with meaningful and lasting impact. A thoughtful and careful establishment of StreetSafe now as a programme and brand will reap rewards in future years.

After a very successful year we are ahead of our forecast timescale in terms of our development of StreetSafe. It is now a valued part of provision in Leeds and is routinely repeat funded by the local VRU. Our concentration on learning which sessions are the most effective and engaging has made it relatively easy for us to use that learning to successfully apply for funds to take StreetSafe to Barnsley, where it is now being rolled-out in Central and Ward Green. We intend to focus in the coming year on streamlining and distilling the most impactful and engaging elements of the programme into a defined programme for export and scaling.

Next year we will develop a strong theory of change model for StreetSafe and trial it across our patches.

Good mental health through good youth work

Talent Match gave us a real opportunity to start to learn what can make a difference when we are working with young people whose primary barriers to progression is poor mental health. We learned a lot, but now we have a funded opportunity, in partnership with the NHS, to really test our theories and create a programme of activities and support that could be a game-changer in terms of the role youth work can play in primary mental health care. We will be investing in expert training to make sure all our staff are mental health first aiders and working closely with partners to build a working coalition of likeminded specialists to support and strengthen our offer.

Our mental health support programme, Selph, is now established and funded to work with young people in east Wakefield. We have guarantees that this funding will continue subject to the successful delivery of our model and we will look to expand our Selph offer next year. Next year we will consolidate our Selph offer in east Wakefield and look to offer it as a subcontractor in the west of the city.

StreetSmart

StreetSmart is our programme of linked and structured activities that enable young people to gain rigorous but informal accreditation of their 'learning through doing' with us. Although informal accreditation is not a current priority for funders, it does add structure to much of our work and help us to train and develop our own staff in new types of group work. It also enhances all of the funding bids we make where StreetSmart is an element.

This year, we have been funded to continue StreetSmart work in Leeds for 3 years and this will give us the capacity to carry on experimenting with on-street training and informal accreditation in the ways we had hoped. Elements of StreetSmart are now embedded in all of our project work and the bids we write. There is still more to

do to crystallise StreetSmart into a fully-functioning scheme of informally and formally accredited work and this will be our focus in 2022-23.

Next year we will refine our StreetSmart informal accreditation model into a simple and coherent method of recognising young people's achievement in all of our work, with the intention of introducing its value and merits to local colleges and employers in 2024.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

Co-production and involvement

We have a long and strong tradition in this field of work and it is increasingly becoming a mainstream priority for large scale grant funders who see 'people in the lead' and participant voice as key elements of any authentic person-centred project. We will look to establish co-production practices at the core of all our work, as well as seeking funding to act as co-production and involvement champions and enablers where possible. Co-production is a key factor in enabling us to create meaningful challenge and personal growth for young people. It is also written into our own constitution as an organisation.

The Ambassador group has continued to attract new young people this year and some of these are age-eligible to become Trustees. They are in a position to respond positively to any proposals the Board puts forward in terms of our development discussions.

Next year we will consolidate the funding we have gained to develop a StreetVoice programme of youth voice that encompasses all of the areas in which we work and that enhances our work with Ambassadors.

Food distribution

Making sure people are fed has been a priority for us for some years; we discovered that hungry young people couldn't concentrate on their work with us and their food poverty was an immediate barrier to their involvement. Over time, we have received more and more resources to help with this aspect of our work and the need for it doesn't show any signs of abating. Food distribution per se is not a part of our mission, but as a method of youth work-based social action, (where young volunteers are in the lead of organising and distributing food), it is a real opportunity. It also helps to establish us as a trusted partner in the communities where we operate.

Food distribution, in many ways, has been disruptive to our summer work programmes and we are only committed to continuing this aspect of our work because it remains vital to some of the young people we work with. We secured have £30k for this area of work in Leeds and Bradford over Easter and the summer of next year and we will encourage existing project groups to take a lead on steering the work.

Next year we will aim to make healthy holidays food distribution a social action project involving young people as volunteers and decision-makers. If this is not achievable, we will review our position for 2023-24.

Partnership development and bid leadership

Recent years have seen us do well at attracting multi-year grant funding to roll out our work. We will carry on constructing bids for just TYA and we will train more of our team to be able to play a constructive part in such bid writing. Our analysis has shown that strategically more impactful resources could be made available to our work through joining and (where advantageous and advisable) leading larger-scale partnership bids for funds. We would only consider leading a partnership bid where the main or fundamental competence is the type of youth work we deliver.

Partnership discussions in Barnsley have moved forward this year and the potential to start the same process in Doncaster is emerging for 2022-23. Next year we will aim to continue our lead of the development of a new youth work partnership in the voluntary sector in Barnsley and to facilitate coordinated bidding for funds.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

Youth work apprenticeships

The government is set to focus much of its skills agenda in terms of youth work on its chosen apprenticeship model. We know that engaging with the apprenticeship funding regimes as a training provider brings a level of complexity that is both hard to master and has the potential to cost much more in lost opportunity than it would bring to TYA. We will continue to deliver our existing training courses, funded by the bursary and by individuals and employers, and only where that training is substantively online and assessed at distance. If the apprenticeship comes to replace the bursary, we will only become trainers to the scheme if we can recruit specialist trainers and buy-in management support in the context of a business plan that would essentially represent a stand-alone operation meeting its own costs.

We are part of discussions with Leeds Beckett on the new apprenticeship degree, but it is unlikely that we would play any other part than placement host. We have no immediate intention to develop any involvement in apprenticeships, preferring to see the outcome of changes to the local skills agenda expected in the coming year.

Roma focused work

We are rightly proud of our achievements in recent years of gaining the trust of the Roma community and developing youth work with young Roma people. We will continue to support the Roma community whenever they live in communities and neighbourhoods that are the focus of our work; we may even prioritise areas that include significant numbers of Roma residents, precisely because of our prior learning of how best to serve their needs. We do not want to be seen as profiting from our relationship with Roma communities, so we will no longer be looking to create programmes that only seek to support Roma people as the primary reason for our involvement.

This year we have maintained our foothold in Hexthorpe and contact work with Roma young people in Bradford, but we will only continue this long-term where it fits with

other youth work programmes we are pursuing locally and we will look to consolidate our existing work in Doncaster and Bradford with Roma young people next year.

Our organisational development priorities; report on this year and aims going forward

Staff training and development

Much of our strategic intent will be aimed at investing in our people. Greater productivity from all staff based on a clearer understanding of our planning methodology, our theories of change and logic models, a deeper grasp of youth work theory, well-constructed and tested youth work curricula and the confidence to self-direct and lead programmes and projects, will all be key to our success in growing our impact with young people. These things take time, effort and resources and can't be delivered piecemeal. We have created a new Portfolio of Excellence personal development programme aimed at front-line youth work staff and based on our own youth work DNA planning model; with the full agreement of colleagues, we have attached our Portfolio of Excellence to enhanced salary scales.

This year has seen record levels of spending and time on staff training. Nadine Handley has completed her Level 6 management and leadership qualification and there has been more take-up of our Portfolio of Excellence programme. We will continue to encourage engagement in the scheme and next year will see our first PoE graduates on the staff team.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

Next year we will continue to support colleagues to take a lead in the oversight and development of curriculum areas and specialities and rolling-out relevant training to others in the team. We will expect to see all colleagues submitting evidence to our Portfolio of Excellence development scheme and its first graduates.

Board recruitment

All but two of our long-standing trustees are scheduled to stand down in rotation over the next two years, as their terms come to an end.

Preparing for the routine stepping-down of several long-standing members, we have recruited two new trustees this year. Next year, we will be supporting the smooth handover of Chair from Maggie Jones to the existing Vice-chair, Clare Alcock and we aim to bring in at least two new trustees. Our aim will be to recruit a further two trustees per year until 2024; staggered recruitment will help cushion the impact of term-end standing down in the future.

Ambassador trustees

Our constitution requires two eligible young people from our Ambassador group to be elected as young trustees to the Board each year. The pandemic made this a challenge, so we will schedule plenty of training and support activities each month,

on a rolling programme, to maintain a strong presence of young service users on our trustee Board.

Our Leeds, Barnsley and Wakefield programmes have committed young people who are already playing a strong participative role in directing their own work. We are experimenting with different engagement models for a 'core' Ambassador group and we remain confident in being able to hold trustee elections next year.

Succession of leadership planning

In 2024-25, our CEO since 1999, Andy Clow, will be retiring from his role. As part of our succession strategy the current Operations Director, Dmitry Fedotov, has been selected as his successor and Andy and Dmitry will continue to follow a managed process of experience-based mentoring and development to ensure the handover of leadership is as seamless as possible.

Dmitry and Andy have agreed a detailed plan of training and mentoring that extends to the 3rd Quarter of 2024. Our development model is based on a schedule of teach/show, then perform observed/supported, followed by perform independently on a range of 16 areas for development. We are on target in our work in this area. We will continue to implement a planned programme of mentoring and training in line with our 3-year handover profile.

Middle management capacity

As Dmitry moves up, there will be a vacuum in terms of support for the role he currently provides. Stepping up while maintaining much of his existing role is not tenable and we will be looking to encourage our own talent to step forward and take on some of that challenge. Like our Portfolio of Excellence, we will be creating a first and second level management training pathway for staff that have achieved the portfolio. While external recruitment of a new Operations Director is always an option, growing our own is always our first choice preference to maintain our strong organisational culture.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

The encouraging take-up of our Portfolio of Excellence programme this year means that we expect at least one staff member to complete next year, leading on to management training. Our target remains to have at least 3 colleagues on our management training programme by 2024. Next year we will identify the specific skill gaps and middle management roles we need to fill in the medium-term and assess the capacities, potential and ambitions of our youth work staff to meet them, along with the specific development and support they need to get there.

Financial Review

We are pleased to report that we grew the level and range of our income and achieved a moderate surplus. We hoped to maintain and diversify our income base this year and we have done so. The Trustees are confident that our managed cost base and new and emerging funding streams will continue to provide financial stability and sustainability for the future. We will aim to return at least a break-even

balance in 2022-23, while implementing the new strategy we developed in 2021. Overall, our income increased by 22.5% (£95,274) while our expenditure increased by 28% (£113,314).

Reserves Policy

The Association carries out a variety of long and short term projects. The Trustee Board have examined the requirements of free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Board considers that such free reserves should be equal to the sum necessary to suspend or terminate the Association's activities over a period of 4 months, which equates to £185,667 in general funds; this figure has been increased since last year to reflect the recent increases in staffing and operations and reflects the uncertainties and challenges that Covid brought. The Board has decided to designate a Reserves and Development Fund that will include both general reserves and other free general funds that will be used to develop the Association's work in line with our strategic mission. At the end of 2021-22, the value of the Reserves and Development Fund was £199,801 an increase of £22,390 from last year. The Board continues to oversee an ongoing and managed process of cost control in all projects and administrative support functions of the Association, which should provide a platform for stability in the medium-term and the growth of development funds in future years.

Trustees' Responsibilities for the Financial Statements

Company and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and financial activities of the Charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time 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.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2022

Statement as to Disclosure of Information to Independent Examiner

So far as each of the Trustees at the date of this report is aware:

- There is no relevant accounting information of which the company's Independent Examiner is unaware; and
- The Trustees have taken all steps which they ought to have taken to make themselves aware of any relevant accounting information and to establish that the Independent Examiner is aware of that information.

Independent Examiner

The Independent Examiner, Wheawill & Sudworth, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2023.

Approval

The report of the members of the Board of Trustees was approved on 6 October 2022 and signed on their behalf by:

.....
C Allcock
Chair

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE YOUTH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 14 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act and section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**D M Butterworth
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
6 October 2022
THE YOUTH ASSOCIATION**

STATEMENT OF FINANCIAL ACTIVITIES**YEAR ENDED 31 MARCH 2022**

		Unrestricted General	Designat ed	Restrict ed	Total	Total
	Note	Funds	Funds	Funds	Funds	Funds
	s	2022	2022	2022	2022	2021
		£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	35,000
Incoming resources from charitable activities						
Charitable activities	3	518,665	-	-	518,665	388,391
Total incoming resources		<u>518,665</u>	<u>-</u>	<u>-</u>	<u>518,665</u>	<u>423,391</u>
RESOURCES EXPENDED						
Charitable activities						
Support services	4	142,252	3,533	-	145,785	113,399
Youth activities		355,430	8,987	4,919	369,336	288,421
Administration and fundraising		140	-	-	140	127
Governance costs	5	<u>1,980</u>	<u>-</u>	<u>-</u>	<u>1,980</u>	<u>1,980</u>
Total resources expended		<u>499,802</u>	<u>12,520</u>	<u>4,919</u>	<u>517,241</u>	<u>403,927</u>
Other operating income						
Release of grant		-	-	4,919	4,919	-
JRS claims		-	-	-	-	17,222
NET INCOMING/ (OUTGOING) RESOURCES	6	<u>18,863</u>	<u>(12,520)</u>	<u>-</u>	<u>6,343</u>	<u>36,686</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>259,609</u>	<u>210,124</u>	<u>-</u>	<u>469,733</u>	<u>433,047</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>278,472</u></u>	<u><u>197,604</u></u>	<u><u>-</u></u>	<u><u>476,076</u></u>	<u><u>469,733</u></u>

THE YOUTH ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2022

		Unrestricted			Total	Total
		General	Designat	Restrict		
	Note	Funds	ed	d	Funds	Funds
	s	2022	Funds	Funds	2022	2021
		£	2022	2022	£	£
FIXED ASSETS						
Tangible assets	10	78,670	197,604	29,465	305,739	292,321
Investments	11	1	-	-	1	1
		<u>78,671</u>	<u>197,604</u>	<u>29,465</u>	<u>305,740</u>	<u>292,322</u>
CURRENT ASSETS						
Debtors	12	42,271	-	-	42,271	65,652
Cash at bank and in hand		187,552	-	-	187,552	190,132
		<u>229,823</u>	<u>-</u>	<u>-</u>	<u>229,823</u>	<u>255,784</u>
CREDITORS						
Amounts falling due within one year	13	(30,022)	-	(4,919)	(34,941)	(78,373)
NET CURRENT ASSETS		<u>199,801</u>	<u>-</u>	<u>(4,919)</u>	<u>194,882</u>	<u>177,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>278,472</u>	<u>197,604</u>	<u>24,546</u>	<u>500,622</u>	<u>469,733</u>
CREDITORS						
Amounts falling due after one year	14	-	-	(24,546)	(24,546)	-
NET ASSETS		<u>278,472</u>	<u>197,604</u>	<u>-</u>	<u>476,076</u>	<u>469,733</u>
FUNDS						
Unrestricted funds	15				476,076	469,733
Restricted funds					-	-
TOTAL FUNDS					<u>476,076</u>	<u>469,733</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

THE YOUTH ASSOCIATION
BALANCE SHEET (continued)
AS AT 31 MARCH 2022

The financial statements were approved by the Board of Trustees on 6 October 2022 and were signed on its behalf by:

.....
C Allcock
Chair

Company registration number: 02154503

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****1 Accounting policies****General information and basis of preparation**

The charitable company constitutes a public benefit entity as defined by FRS102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the period ended 31 March 2016. No transitional adjustments were required resulting from this and there were no consequential changes in accounting policies.

Consolidation

In the opinion of the Trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Incoming resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- * the donor specifies that the grant or donation must only be used in future accounting periods; or
- * the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods are provided).

Government grants of a revenue nature are recognised in the period to which they relate.

The subsidiary's trading profits are recognised as income on receipt of the related gift aid donation.

Investment income is recognised on a receivable basis.

Volunteers and donated services and facilities

The value of services provided by volunteers has not been included in these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Resources expended

Expenditure is recognised on an accrual basis as a liability and is incurred inclusive of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

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 Statement of Financial Activities 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. time spent, estimated usage or proportionate to income generated.

Intangible fixed assets

Website costs are amortised in equal instalments over 3 years being their estimated useful economic life.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at a rate calculated to write off the cost of each asset over its estimated useful life as follows:

Freehold land	- 1% straight line
Leasehold property	- 10% straight line
Fixtures and equipment	- 20% reducing balance
Electrical and computer equipment	- 20% straight line
Motor vehicles	- 14% reducing balance

Stock

Stocks are stated at direct cost or net realisable value if lower.

Pension commitments

The company has a defined contribution pension scheme and the costs of contributions made by the company is charged in the accounts as incurred.

Leasing commitments

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

Funds structure

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 subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 VOLUNTARY INCOME	2022 £	2021 £
Donations	-	35,000
	<u> </u>	<u> </u>
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2022	2021
	£	£
Activity		
Training	56,423	50,930
Helping young people to participate	35,816	27,424
Youth work	426,426	310,037
	<u> </u>	<u> </u>
	518,665	388,391
	<u> </u>	<u> </u>
4 CHARITABLE ACTIVITIES COSTS	2022	2021
	£	£
Support services	145,785	113,399
Youth activities	369,336	288,421
Administration and fundraising	140	127
	<u> </u>	<u> </u>
	515,261	401,947
	<u> </u>	<u> </u>

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
5 GOVERNANCE COSTS		
Examiner remuneration	1,980	1,980

6 NET INCOMING/(OUTGOING) RESOURCES

	2022 £	2021 £
Net resources are stated after charging/(crediting):		
Examiner remuneration	1,980	1,980
Depreciation - owned assets	11,280	9,895

7 TRUSTEES' REMUNERATION AND BENEFITS

D Tolfrey received £270 (2021: £1,725) for services provided to the charity and of this £Nil (2021: £210) was outstanding at the year end.

Trustees' Expenses

Trustees' travel expenses for the year ended 31 March 2022 were £Nil (2021: £Nil).

8 STAFF COSTS

The aggregate payroll costs were:

	2022 £	2021 £
Salaries and wages	353,368	289,362
Social security costs	30,489	21,621
Pension contributions	33,492	28,253
	<u>417,349</u>	<u>339,236</u>

The average number of employees during the year was as follows:

	Number	Number
Number of staff	18	16
Employees earning more than £60,000 per annum:		
Between £60,000 and £70,000	1	1
	<u>1</u>	<u>1</u>

9 PENSION COSTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £33,492 (2021: £28,253).

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022 (continued)

1 0	Freehold property £	Leasehold Property £	Fixtures and fittings £
REVALUATION/COST			
At 1 April 2021	353,261	31,129	30,903
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>353,261</u>	<u>31,129</u>	<u>30,903</u>
DEPRECIATION			
At 1 April 2021	81,959	31,129	26,063
Charge for the year	3,533	-	968
On disposals	-	-	-
At 31 March 2022	<u>85,492</u>	<u>31,129</u>	<u>27,031</u>
NET BOOK VALUE			
At 31 March 2022	<u>267,769</u>	<u>-</u>	<u>3,872</u>
At 31 March 2021	<u>271,302</u>	<u>-</u>	<u>4,840</u>
	Motor Vehicles £	Computer Equipmen t £	Totals £
COST			
At 1 April 2021	40,651	44,965	500,909
Additions	34,434	784	35,218
Disposals	(19,466)	-	(19,466)
At 31 March 2022	<u>55,619</u>	<u>45,749</u>	<u>516,661</u>
DEPRECIATION			
At 1 April 2021	30,131	39,306	208,588
Charge for the year	4,919	1,860	11,280
On disposals	(8,946)	-	(8,946)
At 31 March 2022	<u>26,104</u>	<u>41,166</u>	<u>210,922</u>
NET BOOK VALUE			
At 31 March 2022	<u>29,515</u>	<u>4,583</u>	<u>305,739</u>
At 31 March 2021	<u>10,520</u>	<u>5,659</u>	<u>292,321</u>

Freehold property was valued on 9 November 2011 by Holroyd Miller Chartered Surveyors at £300,000

on an open market basis with vacant possession.

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022 (continued)

The trustees consider the current net book value of £267,769 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2022 the net book value of freehold property under the historical cost accounting rules would be £208,605 (2021: £211,118).

1 FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 April 2021 and 31 March 2022	1
	<hr/>
NET BOOK VALUE	
At 31 March 2022	1
	<hr/> <hr/>
At 31 March 2021	1
	<hr/> <hr/>

The company owns 100% of the issued share capital of Youth Trade Limited. The aggregate of Youth Trade Limited's capital and reserves at 31 March 2022 was £1 (2021: £1). Youth Trade Limited was dormant throughout the year.

1 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE 2 YEAR	2022	2021
	£	£
Grants and funding receivable	38,693	61,771
Prepayments and accrued income	3,578	3,881
	<hr/>	<hr/>
	42,271	65,652
	<hr/> <hr/>	<hr/> <hr/>
1 CREDITORS: AMOUNTS FALLING DUE WITHIN 3 ONE YEAR	2022	2021
	£	£
Trade creditors	2,587	1,787
Amounts owed to group undertakings	1	1
PAYE/NI	7,922	6,329
Other creditors	32	38
Accruals and deferred income	2,030	2,025
Grants and funding in advance	17,450	68,193

Capital grant	4,919	28
	<u>34,941</u>	<u>-</u>
	<u><u>34,941</u></u>	<u><u>78,373</u></u>

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022 (continued)

1	CREDITORS: AMOUNTS FALLING DUE AFTER ONE	2022	2021
4	YEAR	£	£
	Capital grant	<u>24,546</u>	<u>-</u>

1 **MOVEMENT IN FUNDS**
5

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	259,609	18,863	278,472
Designated fund	210,124	(12,520)	197,604
TOTAL FUNDS	<u>469,733</u>	<u>6,343</u>	<u>476,076</u>

Net movement in funds included in the above are as follows:

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	518,665	499,802	18,863
Designated fund	-	(12,520)	(12,520)
Restricted fund	4,919	(4,919)	-
TOTAL FUNDS	<u>523,584</u>	<u>(517,241)</u>	<u>6,343</u>

Included within general funds are the following:

	Balance 1.4.21 £	Movement in funds £	Transfers £	Balance 31.3.22 £
General funds	197,727	18,863	737	217,327
Revaluation reserve	61,882	-	(737)	61,145
	<u>259,609</u>	<u>18,863</u>	<u>-</u>	<u>278,472</u>

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022 (continued)****1 DESIGNATED FUNDS****6**

Included within general fund are the following amounts that have been designated by trustees.

	Balance 1.4.21 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.22
New Building Fund	201,137 1,390	- -	(3,533) (1,390)	- -	197,604 -
Mini-bus Fund	7,597	-	(7,597)	-	-
Mobile unit Fund					
	<u>210,124</u>	<u>-</u>	<u>(12,520)</u>	<u>-</u>	<u>197,604</u>

The new building fund was designated to the maintenance of the head office of the Association.

The mini-bus fund is designated to purchase one vehicle that is used to carry out training and activities with young people involved with the association.

The mobile unit fund is designated to provide creative meeting space and flexible support for our staff working with young people on the streets or in communities where there is no available community building.

1 CONTROLLING PARTY**7**

The charity is controlled by the Trustees. No one Trustee has ultimate control.

THE YOUTH ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2022**

INCOMING RESOURCES	2022 £	2021 £
Voluntary Income		
Donations	-	35,000
	<u>-</u>	<u>35,000</u>
Incoming resources from charitable activities		
Helping young people to participate	35,816	27,424
Youth work	426,426	310,037
Training	56,423	50,930
	<u>518,665</u>	<u>388,391</u>
Total incoming resources	<u>518,665</u>	<u>423,391</u>
RESOURCES EXPENDED		
Charitable activities		
Client support	369,336	288,421
Accommodation	14,719	5,615
Office services	7,910	6,086
Central management	123,156	101,698
Bank charges	140	127
	<u>515,261</u>	<u>401,947</u>
Governance costs		
Examiner remuneration	1,980	1,980
	<u>1,980</u>	<u>1,980</u>
Total resources expended	<u>517,241</u>	<u>403,927</u>
Other operating income		
Release of grant	4,919	-
JRS claims	-	17,222
	<u>4,919</u>	<u>17,222</u>
Net income	<u>6,343</u>	<u>36,686</u>

