REGISTERED CIO NUMBER: CE011684 (England and Wales)
REGISTERED CHARITY NUMBER: 1175680

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2020

for

Youth Concern

Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Contents of the Financial Statements
for the Year Ended 30 September 2020

Reference and Administrative Details
for the Year Ended 30 September 2020

TRUSTEES	S Louis Chair P Harris S Lambert K Garside P Smith T Edwards E Low A Glover L Reid D Leavens S Wells
REGISTERED OFFICE	Uptown Coffee Bar Whitehill Lane Aylesbury Buckinghamshire HP19 8FL
REGISTERED CIO NUMBER	CE011684 (England and Wales)
REGISTERED CHARITY NUMBER	1175680
INDEPENDENT EXAMINER	Michaela Sansbury FCA Numbers Limited 32 High Street Wendover Buckinghamshire HP22 6EA
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
CEO	F Borg-Wheeler (resigned Feb 2020) H Asquith (appointed March 2020)

Chairman's Message
for the Year Ended 30 September 2020

2020 saw the start of Youth Concern's fifth decade supporting vulnerable young people in the Aylesbury Vale and what a year it was. Our CEO of 13 years, Fran Borg-Wheeler handed over the reins to her successor, Hannah Asquith in February, just as Coronavirus hit the world. Led by Hannah, the team demonstrated great resourcefulness and resilience, quickly adapting the way that we deliver our services to the restrictions which were in place. We increased the amount of crucial one to one counselling services, went out into the community to support young people as they were not allowed to come into our drop-in centre and launched a raft of online and telephone-based support services.

The year encompassed much planning, preparation and fundraising for the launch of The Next Step project, a project conceived in 2017 about which you can read more on page 5. Coronavirus caused a slight delay, but we were delighted to recruit a new staff team in September 2020 and to welcome our first residents in December.

We have a fantastic group of volunteers without whom we could not function. Volunteer counsellors and drop-in helpers are at the heart of our activities. Nightstop hosts are incredibly generous in sharing their homes with young people who are temporarily without accommodation. Volunteer fundraisers and especially the Business Fundraising Action Group have helped us to generate much needed income.

We have a committed and experienced group of donors who invest time in understanding what we do and how we do it and who have supported us, typically over several years, in our mission. We are really grateful to all of them. I must particularly single out Thomas Hickman's Charity this year who stuck with us through the delays in launching The Next Step project and I know are pleased to see the realisation of our joint vision.

This was Youth Concern's first year operating as a Charitable Incorporated Organisation (CIO), reflecting our increased size and complexity. The assets and liabilities of the original Youth Concern (charity number 277935) represented by funds of £166,396 were transferred to the new entity on 1 October 2019.

The trustees decided to raise funds for the first year of operation of The Next Step project in advance of its opening which resulted in both a greater surplus for the year and year end reserves position than would be usual.

Finally I would like to thank our group of trustees. They have continued to contribute their time and skills to supporting the organisation in what has been a challenging year but one of significant growth and development with much to celebrate.

The trustees of the charity, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION
The charity is a Charitable Incorporated Organisation (CIO) and was incorporated on 10 November 2017.

OBJECTIVES AND ACTIVITIES
Objectives and aims
1. To act as a resource for vulnerable young people, especially within Aylesbury Vale, with a particular emphasis on young people aged between 13 and 25 by providing support and assistance and organisation programmes of development, educational and other activities as a means of:

a. Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
b. Advancing education;
c. Relieving unemployment;
d. Preventing youth homelessness;
e. Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

2. Relieving the physical and mental sickness of young persons in need, in particular by the provision of counselling and support.

3. Promoting social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means young people between the ages of 13 to 25 years of age who are excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; race; gender; poor educational or skills attainment; disability; ethnic origin; or who are within, or have experienced, the public care or penal system.

Our Vision and Purpose

Our Vision: that every vulnerable young person has the resources they need to lead happy, healthy and fulfilling lives.

Our Purpose: to be there for and respond to vulnerable young people when they need us most.

ACHIEVEMENT AND PERFORMANCE
CHIEF EXECUTIVE'S MESSAGE

Fran Borg-Wheeler's 13 year tenure at Youth Concern transformed the charity from a hand-to-mouth operation into the go-to service for Aylesbury Vale's vulnerable 13-25 year olds. By February 2020, under Fran's leadership Youth Concern was supporting 500 young people annually through the Drop-In Centre and Aylesbury Nightstop.

Hannah accepted the role of Chief Executive in March 2020, just days before Coronavirus restrictions were introduced. She and the team delivered a vital person-centric service in the face of ever-increasing need and established the effective working relationships needed to deliver necessary change in the face of restrictions:

1. NEW: online delivery (chat function, telephone helplines and brand new programmes)
2. NEW: outreach services
3. NEW: launch of our supported accommodation project for homeless young people, The Next Step
4. NEW: fortnightly newsletter to 300 supporters, bringing social media in-house (delivering 69% growth in followers), regular radio and TV interviews to raise awareness
5. CONTINUATION: food and (NEW:) care packages
6. CONTINUATION: one-to-one counselling

What Youth Concern achieved in 2019-2020

Youth Concern has delivered on its key organisational objectives:

1. To ensure the Drop-in Centre continued to provide a high-quality bespoke service to vulnerable and disadvantaged young people

- October-March: young people accessed our music studio, table tennis and pool tables, kitchen and food parcels, plus emotional support and counselling Tuesday-Friday 12-6pm.

- May-June: our drop-in centre moved online with a weekly schedule of remote service and virtual counselling. We carried out our biggest ever survey of young people (more below).

- July-September: the drop-in centre reopened with a Coronavirus compliant service: a blend of face-to-face and virtual pre-booked appointments.

Coronavirus presented Youth Concern with the opportunity to engage in more 1:1 work than previously. Many of our young people have complex issues; our youth workers have really appreciated the time and space to work in depth with our most vulnerable clients.

During the year we introduced an outreach programme. This takes place two afternoons a week, when 2 youth workers meet up to 20 young people in the community, complimenting the existing drop-in centre based youth work. Primarily used to inform young people of Youth Concern's service, this outreach programme is also helping us to identify, through consultation with young people, any gaps that exist in services aimed at meeting their needs.

Last year (2018-19) Youth Concern supported 500 vulnerable young people. Almost all of our clients came through our drop-in centre. It is with immense pride that we can report that, despite lockdown, despite closing the physical doors to our drop-in centre temporarily between April and June 2020, and despite 70% of our staff being furloughed for those three months in 2019-20, Youth Concern supported 473 individuals. On average, a young person contacted us 6 times during the year and accessed multiple services (3,833 in total).

	1 October 2019 -30 September 2020
Total number of client contacts	2,884
Number of individual clients supported	473
Total number of services accessed	3,833
Type of support accessed:	
Emotional	1535
Music studio sessions	559
Counselling	372
Ate a meal	304
Housing advice	188
Support provided by telephone / clients using our telephone	183
Food/care parcel	158
Independent living	152
Education Training Employment help	132
General advice	88
Budgeting	75
Drugs and alcohol	42
Use of computer/IT	25
Nightstop	13
Advocacy	7

2. To recruit a professional, diverse and experienced team for The Next Step project

The idea of running our own supported accommodation project was conceived in 2017. We had been running Aylesbury Nightstop, an emergency host-accommodation scheme, for a few years. Vetted and trained volunteers provide a bed, a hot meal, a shower and a breakfast to young people in crisis for a few nights. While young people were safely housed, albeit temporarily, Youth Concern tried to find suitable follow-on accommodation. Over the years we have helped a number of people access longer term housing but there weren't enough affordable housing options locally, making it challenging for people to move on after Nightstop. We became determined to find our own longer term accommodation solution.

Thomas Hickman's Charity agreed to purchase a property in central Aylesbury for the project. They offered us a peppercorn rent for the first three years, and gave revenue funding towards staffing and refurbishment.

Social enterprise COSPA/Volunteer It Yourself converted the property, involving our young people in the work. Our clients gained valuable work experience and worked towards qualifications and potential job opportunities. Our thanks to Dulux Trade for supplying the paint and Wickes' volunteer mentors.

In September 2020, six people, led by Emma Dewey, joined Youth Concern to run the project. The team come from different backgrounds including supported accommodation, youth offending service, the police and teaching.

The Next Step project provides high-quality housing and support services to 18-25 year olds in Aylesbury Vale who are homeless or in need of housing. Nine residents at any one time will have a safe place to stay for up to 18 months whilst learning how to live independently, thanks to bespoke one-to-one support packages focussing on health, skills, employment and resettlement.

3. To ensure an efficient and smooth opening period for The Next Step project

The pandemic caused a 10 week delay to the opening of The Next Step project but in December, between the November and January lockdowns, we welcomed our first residents. Cllr Mike Smith, the Mayor of Aylesbury, was recorded cutting the ceremonial ribbon and the film was shared with the people who had helped bring the project to fruition.

4. To continue to recruit new Nightstop hosts

Coronavirus posed particular challenges to the operation of the Nightstop service nationally. Demand was low; anecdotal evidence suggests young people remained at home during the pandemic. We welcomed the government's promise that nobody would be made homeless as a result of losing income due to coronavirus, the blanket ban on evictions, and the government's investment in local authorities to accommodate homeless and rough sleepers.

This created an opportunity in July for Youth Concern's Nightstop team to start a piece of research to better understand local need and to determine how Nightstop provide the best support possible to homeless young people. The recommendations from this research will inform our new host recruitment plan for 2020-21.

5. Fundraising

Now more than ever, we would like to thank the grant-making trusts, individuals and companies who supported our work this year.

Particular thanks must go to the Mayor of Aylesbury, Cllr Mike Smith, who raised more for us (£19,400) than any mayor has raised for their chosen charity previously. Thanks to everyone who gave once or regularly, and to the individuals who ran races, organised fundraising activities and gave in memory of loved ones.

We would like to thank our many grant funders including the Big Lottery Fund, Lloyds Bank Foundation, Thomas Hickman's Charity, William Harding's Charity, Aylesbury Town Council, Heart of Bucks and the Anson Charitable Trust.

Despite a difficult trading year, many companies continued to support our work. Thank you, Point of Difference, 2D Print World, Standby Self Storage, Queensway Hotels, Wendover Wood, McAfee, Kings Farm, Ashridge Security Limited, Dayla, Nordson, Budgens and Emma Guy Architects. New supporters, many of whom donated furniture to the Next Step project, include David Phillips, Image Direct, MR Allen Ltd and Oxford Office Furniture. Thank you all.

6. Publicity and communications

Regular articles about Youth Concern in the Bucks Herald and Aylesbury Matters magazine, plus interviews on Mix 96, BBC 3 Counties and BBC South Today have kept the charity's profile high this year, so that young people hear about the services we can offer.

We launched a new website, introduced 2 fortnightly newsletters, received by 300 supporters by September 2020, brought social media in-house and increased activity to a daily post across our platforms, delivering 69% growth in followers.

We also worked with 42 partner agencies across Aylesbury Vale to survey 290 local 13-25 year olds.

- 64% respondents told us they were struggling with pressure at school
- 58% identified that anxiety was a problem for them
- 34% were concerned about arguments at home
- 33% were worried about employment
- Most worryingly, 27% of respondents felt unable to talk to their parents or friends about their concerns, 70% felt uncomfortable using pastoral care services. For these young people, Youth Concern is a real lifeline.

The answers given indicated that many respondents hadn't previously turned to Youth Concern for support. This research highlights how so many young people have been negatively impacted by coronavirus and the loss of their usual support networks.

Youth Concern listened and responded. We introduced anonymous ways for young people to talk to youth workers and counsellors (WhatsApp and online chat); anonymity was important to 53% of respondents. We offered virtual or physical appointments in comfortable surroundings (comfort being important to 82% young people). We raised funds to increase the number of counsellors.

FINANCIAL REVIEW

Financial position

The charity received total income of £432,410 from October 2019 to September 2020. Income included £422,329 in donations and grants, £9,845 in other trading activities and £236 in investment income.

Of the total resources expended on charitable activities of £316,123, £223,233 (70.6%) related to staff and overhead costs, £75,000 to improvement costs and £17,890 to support costs.

The reserves of the old Youth Concern charity of £166,396 were transferred to the incorporated Youth Concern (CIO) on 1st October 2019 and are shown in the accounts on the Statement of Financial Activities.

The charity had cash in the balance sheet of £351,349. A proportion of this figure is deferred income amounting to £74,498, namely grant monies received in advance for services yet to be delivered by Youth Concern. In addition, the trustees wanted to hold sufficient funds to cover twelve months of operating costs (budgeted to be £199,681) for The Next Step project.

The level of total reserves as at 30 September 2020 is £272,793. The reserves are divided between restricted funds of £52,178 and unrestricted funds totalling £220,615. Restricted funds are utilised on the specific nature of the grants or gifts as specified by the donor and in accordance with the approved objects of the charity. The unrestricted funds are managed to ensure that the charity holds sufficient funds to meet the requirements under the trustees' risk management policy and are also to be spent in accordance with the objects of the charity.

The charity made a surplus of £106,397 in the period, which largely constitutes monies raised in advance of The Next Step project launch.

Reserves policy

The trustees continue to review Youth Concern's need for reserves in line with the guidance issued by the charity Commission and they have adopted a policy to set aside funds of approximately three months core operating costs (budgeted to be £59,024), plus three months The Next Step operating costs (budgeted to be £49,920). The actual reserves at the year end were higher as the trustees decided it was important to raise a year's operating costs for The Next Step (budgeted to be £199,681) in advance of opening Merryville House, a new venture for Youth Concern and due to the uncertainty caused by coronavirus.

Going concern

The trustees have considered the risks, including the impact of coronavirus, and these include the ability for the charity to carry out its activities in an environment where social distancing rules are expected to be in force for some time. The trustees have confirmed that the major sources of grant funding are committed and the delivery of the activities can be adjusted to ensure that guidelines around social distancing can still be applied.

Furthermore, the trustees are confident that costs will only be incurred to the extent that income is secured. The trustees are confident that the charity has adequate resources to continue operating for the foreseeable future and, for this reason, the trustees continue to adopt the going concern basis in preparing the accounts.

PLANS FOR 2020 - 2021
Youth Concern is poised to remain, post-pandemic, as a strong, viable and visible charity, ambitious for the future, well-placed to deliver its highly valued and unique services for vulnerable 13-25 year olds in Aylesbury Vale.

Objectives are presented below.

1. Service delivery

a. To ensure the drop-in centre is not restrained by its walls; to continue to reach into our community through outreach work and increased online programmes and presence
b. To grow the counselling team to meet the increased need for mental health support in 13-25s
c. To house and support homeless/at risk of homelessness 18-25 year olds at the Next Step project.

2. Young people engagement

To involve young people formally in the evaluation and development of our services
To turn our May 2019 survey into a regular census of young people's needs across Aylesbury Vale.

3. Governance

To review our GDPR policy and procedures.
To conduct a trustee board skills audit and review succession planning.
To review and update all policies and procedures.

4. Collaboration

Coronavirus highlighted the importance of working closely with agencies across Aylesbury Vale including local charities, Buckinghamshire Council, education providers and others. We plan to build on these relationships in the future, working collaboratively wherever it is to the advantage of vulnerable young people.

5. Income generation

To invest more in trust fundraising
To introduce a fundraising CRM system
To investigate a social enterprise project with 2 principal objectives:
a. to provide employment opportunities for our young people, thereby developing life skills and future employability, and
b. if possible, to generate a surplus which could be used to support the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

The charity is governed under a written constitution adopted on 10th November 2017. The trustees are responsible for the management and administration of the charity.

Recruitment and appointment of new trustees
New members are appointed to fill vacancies by the trustees, having regard to the skills, knowledge and experience needs for the effective administration of the CIO. Induction of new members to the work of the charity is carried out by the Chief Executive.

The governing document provides for a minimum of 3 and a maximum of 12 trustees, to administer and manage the charity.

Key management remuneration
The trustees delegate the day-to-day management of the charity to a Chief Executive who is an employee of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Currently we have a practical approach to risk management so that, in the event of a major event, the charity could continue to operate in accordance with the charity's objectives.

The charity has robust procedures in place to ensure we observe best practice in relation to the Safeguarding of Young People and Vulnerable Adults. We also have in place procedures to minimise the risk of fraud or error and review further risks annually, including financial, operations, data protection and environmental risks.

Approved by order of the board of trustees on .... and signed on its behalf by:

....

S Louis - Trustee

Independents Report to the Trustees of Youth Concern (CIO)

I report to the trustees on my examination of the accounts of the above charity ("the charity") for the year ended 30/09/2020. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011("the Act").

Responsibilities and Basis of the report

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michaela Sansbury FCA
Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Date: ....

Statement of Financial Activities
for the Year Ended 30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 30.9.20 Total funds £	Period 1.4.19 to 30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	177,854	244,475	422,329	-
Other trading activities	3	2,013	7,832	9,845	-
Investment income	4	236	-	236	-
Total		180,103	252,307	432,410	-
EXPENDITURE ON					
Raising funds	5	6,250	3,640	9,890	-
Charitable activities	6				
Core Services, Drop-In Centre and Nightstop		53,020	138,986	192,006	-
The Next Step (supported accommodation)		-	124,117	124,117	-
Total		59,270	266,743	326,013	-
NET INCOME/(EXPENDITURE)		120,833	(14,436)	106,397	-
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		-	-	-	-
Transfer on change of status	12	99,782	66,614	166,396	-
As restated		99,782	66,614	166,396	-
TOTAL FUNDS CARRIED FORWARD		220,615	52,178	272,793	-

The notes form part of these financial statements

Balance Sheet
30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	13	3,291	-	3,291	-
CURRENT ASSETS					
Cash in hand		224,673	126,676	351,349	-
CREDITORS					
Amounts falling due within one year	14	(7,349)	-	(7,349)	-
NET CURRENT ASSETS		217,324	126,676	344,000	-
TOTAL ASSETS LESS CURRENT LIABILITIES		220,615	126,676	347,291	-
ACCRUALS AND DEFERRED INCOME	15	-	(74,498)	(74,498)	-
NET ASSETS		220,615	52,178	272,793	-
FUNDS	16				
Unrestricted funds				220,615	-
Restricted funds				52,178	-
TOTAL FUNDS				272,793	-

The financial statements were approved by the Board of Trustees and authorised for issue on .... and were signed on its behalf by:

....
S Louis - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 30 September 2020

	Notes	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Cash flows from operating activities			
Cash generated from operations	1	354,404	-
Net cash provided by operating activities		354,404	-
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,283)	-
Interest received		236	-
Depreciation		992	-
Net cash (used in)/provided by investing activities		(3,055)	-
Change in cash and cash equivalents in the reporting period		351,349	-
Cash and cash equivalents at the beginning of the reporting period		-	-
Cash and cash equivalents at the end of the reporting period		351,349	-

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 September 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Net income for the reporting period (as per the Statement of Financial Activities)	106,397	-
Adjustments for:		
Interest received	(236)	-
Transfer from Youth Concern (no 277935)	166,396	-
Increase in creditors	81,847	-
Net cash provided by operations	354,404	-

2. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.10.19 £	Cash flow £	At 30.9.20 £
Net cash			
Cash at bank and in hand	-	351,349	351,349
	-	351,349	351,349
Total	-	351,349	351,349

3. TRANSFER OF BUSINESS

On 1st October 2019, there was an operational transfer of assets and liabilities from Youth Concern (charity no: 277935). The total funds transferred was £166,396 of which £99,782 was unrestricted and £66,614 was restricted.

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the Charitable Incorporated Organisation (CIO), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements are presented in sterling which is the functional currency of the charity.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds
Rasing funds includes all expenditure incurred by the charity to raise funds for its charitable purpose and includes cost of all fundraising activities, events and non-charitable trading.

Charitable activities
Cost of charitable activities includes capital costs of improvements to Merryville House, the location of The Next Step, the charity's supported accommodation project, staff costs for specific activities or support workers within the drop-in centre, direct costs of Nightstop hosts and an apportionment of staff costs and overheads.

Governance costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	20% on cost
Furniture & Fittings	20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Donations	16,332	-
Grants	405,997	-
	422,329	-

Split of Grants received:

	£
Unrestricted Grants	165,946
Restricted Grants	
- Core Services, Drop In Centre and Nightstop	168,604
- The Next Step	71,447
Total	405,997

Grants received, included in the above, are as follows:

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Big Lottery Fund - Core Services	110,514	-
Lloyds Bank Foundation - Nightstop	19,893	-
Buckinghamshire Council - Nightstop	10,000	-
Buckinghamshire Council - The Next Step	32,500	-
AVDC - Nightstop	10,000	-
AVDC - The Next Step	25,000	-
Core Services Grants < £10k	55,766	-
Nightstop Grants < £10k	6,000	-
The Next Step Grants < £10k	13,947	-
Buckinghamshire Council - Core Services	15,000	-
Garfield Weston	20,000	-
Mayor's Charity Charter Trustees	19,403	-
Thomas Hickman's Charity	15,000	-
Nationwide Community Grants	32,027	-
William Harding's Charity	10,000	-
Lloyds Bank - Covid-19 Response	10,947	-
	405,997	-

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3. OTHER TRADING ACTIVITIES

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Fundraising events	7,832	-
Room Hire	2,013	-
	9,845	-

4. INVESTMENT INCOME

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Deposit account interest	236	-

5. RAISING FUNDS

Raising donations and legacies

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Staff costs	8,156	-
Fundraising Events	534	-
Marketing (CRM)	1,200	-
	9,890	-

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Core Services, Drop-In Centre and Nightstop	180,674	11,332	192,006
The Next Step (supported accommodation)	117,559	6,558	124,117
	298,233	17,890	316,123

Included within the direct costs for The Next Step were the costs (£75,000) for the improvements to Merryville House and the management costs to get the project up and running.

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7. SUPPORT COSTS

	Management	Human resources	Governance costs	Totals
	£	£	£	£
Core Services, Drop-In Centre and Nightstop	8,222	1,716	1,394	11,332
The Next Step (supported accommodation)	4,536	1,115	907	6,558
	12,758	2,831	2,301	17,890

Support costs, included in the above, are as follows:

			Year Ended 30.9.20	Period 1.4.19 to 30.9.19
	Core Services, Drop-In Centre and Nightstop	The Next Step (supported accommodation)	Total activities	Total activities
	£	£	£	£
Wages - Admin	8,222	4,536	12,758	-
HR & Payroll Support	1,716	1,115	2,831	-
Auditors' remuneration	303	197	500	-
Accountancy fees	1,091	710	1,801	-
	11,332	6,558	17,890	-

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.9.20	Period 1.4.19 to 30.9.19
	£	£
Independent Examiner's Fees	500	-
Depreciation - owned assets	992	-

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the period ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the period ended 30 September 2019.

continued...

10. STAFF COSTS

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Wages and salaries	189,506	-
Social security costs	8,452	-
Other pension costs	3,010	-
	200,968	-

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

	Year Ended 30.9.20	Period 1.4.19 to 30.9.19
Management & Admin	3	-
Counselling & Youth Work	12	-
	15	-

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	-	-	-
TOTAL FUNDS CARRIED FORWARD	-	-	-

12. TRANSFER OF ASSETS ON CHANGE OF LEGAL ENTITY

On 1st October 2019, there was an operational transfer of assets and liabilities from Youth Concern (charity no: 277935). The total funds transferred was £166,396 of which £99,782 was unrestricted and £66,614 was restricted.

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13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
Additions	4,206	77	4,283
DEPRECIATION			
Charge for year	915	77	992
NET BOOK VALUE			
At 30 September 2020	3,291	-	3,291
At 30 September 2019	-	-	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Social security and other taxes	2,891	-
Other creditors	738	-
Accrued expenses	3,720	-
	7,349	-

15. ACCRUALS AND DEFERRED INCOME

	£
Balance at the start of the reporting period	0
Amounts added in the current period	238,182
Amounts released to income	(163,684)
Balance at the end of the reporting period	74,498

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16. MOVEMENT IN FUNDS

	At 1.10.19 £	Transfer of assets on change of legal entity £	Net movement in funds £	At 30.9.20 £
Unrestricted funds				
General fund	-	99,782	120,833	220,615
Restricted funds				
Big Lottery Fund - Building Capabilities	-	5,720	(5,720)	-
Lloyds Bank Foundation - Nightstop	-	-	2,281	2,281
Nightstop Fund	-	-	3,469	3,469
The Next Step Fund	-	60,894	(42,495)	18,399
Buckinghamshire Council - Nightstop	-	-	9,784	9,784
AVDC - Nighstop	-	-	9,785	9,785
Lloyds Bank Foundation - Covid 19 Response	-	-	8,460	8,460
	-	66,614	(14,436)	52,178
TOTAL FUNDS	-	166,396	106,397	272,793

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,103	(59,270)	120,833
Restricted funds			
Core Services Fund	1,250	(1,250)	-
Big Lottery Fund - Reaching Communities	110,514	(110,514)	-
Big Lottery Fund - Building Capabilities	-	(5,720)	(5,720)
Lloyds Bank Foundation - Nightstop	19,893	(17,612)	2,281
Nightstop Fund	6,000	(2,531)	3,469
The Next Step Fund	26,203	(68,698)	(42,495)
Buckinghamshire Council - Nightstop	10,000	(216)	9,784
AVDC - Nighstop	10,000	(215)	9,785
Buckinghamshire Council - The Next Step	32,500	(32,500)	-
AVDC - The Next Step	25,000	(25,000)	-
Lloyds Bank Foundation - Covid 19 Response	10,947	(2,487)	8,460
	252,307	(266,743)	(14,436)
TOTAL FUNDS	432,410	(326,013)	106,397

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17. RELATED PARTY DISCLOSURES

Payment of £360 was made in the year to Wells Risk Consultancy, a company of which Trustee, S Wells is a director. The fee covered project management services for The Next Step.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2020

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,332	-
Grants	405,997	-
	422,329	-
Other trading activities		
Fundraising events	7,832	-
Room Hire	2,013	-
	9,845	-
Investment income		
Deposit account interest	236	-
Total incoming resources	432,410	-
EXPENDITURE		
Raising donations and legacies		
Wages	8,156	-
Fundraising Events	534	-
Marketing (CRM)	1,200	-
	9,890	-
Charitable activities		
Wages	168,592	-
Social security	8,452	-
Pensions	3,010	-
Direct Expenses	75,901	-
Direct Staff	8,491	-
Other Direct Costs	14,628	-
Overheads	19,159	-
	298,233	-
Support costs		
Management		
Wages - Admin	12,758	-
Human resources		
HR & Payroll Support	2,831	-
Governance costs		
Auditors' remuneration	500	-
Carried forward	500	-

Detailed Statement of Financial Activities
for the Year Ended 30 September 2020

	Year Ended 30.9.20 £	Period 1.4.19 to 30.9.19 £
Governance costs		
Brought forward	500	-
Accountancy fees	1,801	-
	2,301	-
Total resources expended	326,013	-
Net income	106,397	-

This page does not form part of the statutory financial statements