

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
Youth Concern

Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Youth Concern

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for the Year Ended 30 September 2022

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Youth Concern

Reference and Administrative Details
for the Year Ended 30 September 2022

TRUSTEES

S Louis Chair
P Harris (resigned 16.11.21)
S Lambert (resigned 12.7.22)
K Garside (resigned 18.1.22)
P Smith (resigned 16.11.21)
T Edwards
E Low
A Glover
L Reid (resigned 17.5.22)
D Leavens (resigned 16.11.21)
S Wells
R Dix (appointed 16.11.21)
P McPartlan (appointed 16.11.21)
C Keating (appointed 16.11.21)

REGISTERED OFFICE

Uptown Coffee Bar
Whitehill Lane
Aylesbury
Buckinghamshire
HP19 8FL

**REGISTERED COMPANY
NUMBER**

CE011684 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1175680

INDEPENDENT EXAMINER

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

H Asquith

Youth Concern

Chairman's Message

for the Year Ended 30 September 2022

Youth Concern is an independent charity based in Aylesbury Vale, Buckinghamshire that has supported 13-25 year olds since 1979. We are inclusive; we aim to support all local 13-25 year olds, but we specialise in helping the vulnerable or disadvantaged. In running a Drop-in Centre, counselling and homelessness projects, Youth Concern's holistic service delivers real benefits for young people with multiple needs.

My thanks to Hannah Asquith, CEO and the senior management team, Paul Doble, Jax Weir, Emma Dewey and Kate Weir under whose leadership, the staff, volunteer and student team have delivered more services to more young people than at any point in the charity's 43 year history. Services were adapted quickly in 2020 and many of those new and necessary initiatives are still in operation today: outreach, more online and virtual sessions, increased counselling provision and a charity that is better networked to Buckinghamshire's youth, voluntary and statutory services.

Thanks to the many companies, clubs and individuals that donated this year. In particular, we would like to thank Rennie's Winslow Cider, a social enterprise run by young people that donates its profits to Youth Concern and has now donated more than £23,100 since 2014, including £2,000 this financial year.

We would also like to thank the many individuals whose support and influence have helped us build professional relationships locally, including our Patron, the Right Honourable Sir David Lidington KCB CBE and staff at Buckinghamshire Council.

Huge thanks to the grant-makers who have supported our work this year including the National Lottery Community Fund, Garfield Weston Foundation, Lloyds Bank Foundation, Buckinghamshire Council, Nationwide Community Grants, Bucks Building Society, Building Societies Trust, Edward Gostling Foundation, King Cullimore Charitable Trust, Thomas Hickman's and William Harding's Charities, Heart of Bucks, St James' Place Foundation, Bedfordshire & Luton Community Foundation, Rothschild Foundation, Thomas Wall Trust, Shanly Foundation, Oliver Borthwick Memorial Trust, Sir Jules Thorn Charitable Trust/ Ann Rylands, 29th May 1961 Charitable Trust and the Vale of Aylesbury Housing Trust/Fairhive.

Finally, I would like to thank our committed and loyal group of trustees. After 12 years on our board, Cllr Steven Lambert stood down as trustee in August 2022 to take up the new position of Community Ambassador. We are grateful to Louise Reid and Kate Garside for their legal and social work advice respectively, both of whom have offered their on-going support as and when we need it. Treasurer Steve Wells and trustees Emma Low, Anna Glover and Tom Edwards give much to the charity. Having carried out a skills gap analysis on our board in January 2021, and appointed to it, the board demonstrates a breadth of professional and lived experience. Our three new trustees, Roger Dix, Paul McPartlan and Chris Keating have brought much to the board already for which we thank them.

The year ahead is an exciting one. We have worked hard to develop our organisational and financial resilience and I am pleased that we are now in a position where we can work even more closely with other local organisations whose mission, like ours, is to help young people. Our new three year strategy for the period October 2022 - September 2025 is ambitious and rightly so, aiming to help address deprivation amongst Aylesbury Vale's 13-25 year olds. With young people's involvement and the support of our community, I'm confident our team can continue to make a real difference.

The trustees of the charity present their report with the financial statements of the charity for the year ended 30 September 2022. 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: 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.

Volunteers

We are very grateful to our 22 volunteers, who have contributed in excess of 4,000 hours in the year helping to deliver all aspects of the charity's services. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Youth Concern

Report of the Trustees for the Year Ended 30 September 2022

ACHIEVEMENT AND PERFORMANCE

Chief Executive's message

Many struggle to believe there is deprivation in leafy Buckinghamshire. However there is real need in Aylesbury Vale (AV) which experiences the most deprivation of Bucks' four districts:

- AV is in the most deprived 20% of England's LSOAs (small areas or neighbourhoods).
- Aylesbury reports twice as many violent crimes, sexual assaults and drug crimes as the national average. The Vale has twice the amount of anti-social behaviour as the national average.
- Higher levels of mental health issues are reported in Aylesbury's most disadvantaged wards, and 3 Aylesbury wards have higher levels of drug crime than the national average.
- In 2021, Aylesbury's food banks provided 35,000 food parcels - a huge increase compared to the 13,000 provided in 2019.
- 13% of children in AV live in poverty, increasing to 34% in Quarrendon (home to many of our Drop-in Centre visitors).
- AV records the highest number of homeless households in Bucks. There are 22% more young people experiencing / at risk of homelessness in AV than the national average.

Unsurprisingly, the demand for our work has increased enormously since 2020, especially so in the second half of this financial year. COVID, the cost-of-living crisis and inflation have pushed thousands of individuals into 'negative budgets'; outgoings exceeding income putting people into a negative spiral of debt, food poverty, financial hardship and poor mental health.

With its base in central Aylesbury, Youth Concern is ideally placed to support young people, many of whom have complex and multiple needs. We specialise in helping young people

- living in difficult conditions, sofa surfing or sleeping rough, homeless or at risk of homelessness;
- involved with drugs and/or alcohol;
- affected by poor mental health;
- engaging in risky behaviour - risky to their own and others' safety;
- at risk of, or involved in offending behaviour;
- not in education, employment or training;
- in care or care leavers;
- experiencing food and fuel poverty.

Our Drop-in Centre is Youth Concern's shop front. Young people choose to come for

- fun (music recording studio, table tennis and pool tables)
- food (hot and cold meals, food parcels, cooking activities)
- 1-1 support with youth workers and women's workers
- free Wi-Fi and access to laptops
- programmes and activities (independent living advice, financial advice including budgeting and benefits, homelessness prevention/housing advice, healthy living)
- access to others' services. We are grateful to the services who operate from our Drop-in Centre regularly, extending the breadth of support for young people, including:

Terence Higgins Trust (sexual health)

Cranstoun (alcohol and drug support)

Adviza (education, training and employment)

St Francis Children's Society (support for those who have had children taken into care)

Carers Bucks (young carers)

Local schools and a local youth centre (music programmes)

On average, between October 2021 and September 2022, 179 young people visited our Drop-in Centre monthly. Some return multiple times in a month. Seven hundred young people engaged with us during the year, our Drop-in Centre is a constant, a safe place.

'In the time I've been here (at the Drop-in Centre) you've made a difference and helped me move forward.'

'I like coming to the Drop-in Centre. I can share my experiences with people who've been through similar things.'

Report of the Trustees
for the Year Ended 30 September 2022

Demand for our counselling service increased in 2021/2 and we responded accordingly. Thanks to grants from trusts and foundations, we were able to employ more counsellors. In October 2021 we could counsel 30 young people at any one time (free of charge). By September 2022 we could counsel 50 young people.

During the year, young people waited an average 13 days from first referral to first counselling session and received, on average, 25 weeks' counselling. This compares very favourably to the statutory services' offers (Child and Adolescent Mental Health Services [CAMHS] and adult mental health service).

We receive referrals from young people directly, CAMHS, adult mental health services, social care, schools and charities. The statutory services value not only the emotional and psychological support we offer 13-25 year olds but also our practical and holistic support. In Aylesbury Vale we are the only agency able to respond in this way.

'My counsellor is amazing and has made such a massive impact on my life.'

'I feel like I am always listened to and comforted. My counsellor makes sure by the end [of each session] I am always okay and happy to leave.'

'My counsellor is understanding, calm and open. She never uses her own emotions in my sessions allowing me to have a neutral reply.'

The Next Step Project welcomed its first resident in December 2020. During the year, 11 previously homeless 18-25 year olds lived with us, learning how to live independently.

Most referrals into The Next Step Project - homeless young people seeking accommodation - came from our Drop-in Centre (14/23 referrals received during the year). Building relationships with other charities and services also resulted in referrals and the good news, in May 2022, that Buckinghamshire Council invited us to nominate 4 residents per year for social housing. While each resident's personal 'move on plan' is bespoke, for some, social housing is an excellent route into secure accommodation, and it highlights the high esteem in which the local authority holds The Next Step Project.

'It's been over a year since I was living [at The Next Step Project] and I wanted to let you know I'm working full time, I've got a flat and I no longer have any drinking issues. I'm starting a part time course in counselling soon. I want to say how much I appreciate all the help from XXX and all the other incredible staff. You all really helped me more than I could ever say. Thanks again for all the help last year. It completely turned my life around.'

What makes Youth Concern unique is our holistic approach. We are not just a Drop-in Centre, not just a counselling service, not just a homelessness prevention charity. The interplay between our services is to the benefit of the increasing numbers of young people turning to us with complex needs.

Youth Concern raises the vast majority 100% of its income from grant-making trusts, companies, individuals, clubs and organisations. We could not do any of our vital work without their support. We thank you all.

'The voice of young people comes through at Youth Concern so loudly. There's an authenticity to Youth Concern.' Grant-maker

During the year we continued to raise awareness of our work, speaking at conferences and meetings and networking across Aylesbury Vale. Our Senior Management Team sit on county-wide boards, sharing our experience and ensuring young people's voice are heard loud and clear.

'Thank you for your presentation. You gave a very clear view of how much impact Youth Concern makes, delivered in a superbly calm and measured way.' Corporate supporter

In June we were delighted to be shortlisted by national charity Homeless Link in their Excellence Awards 2022. Our 'Home Safe' application focused on the Next Step Project and Aylesbury Nightstop. While we didn't win, we were proud to have been shortlisted from 90 entries nationally.

FINANCIAL REVIEW

Financial position

The charity received total income of £557,706 in the year to September 2022 (2021 £394,369). Income included £478,834 (2021 £356,996) in donations and grants, £17,747 (2021 £5,606) in other trading activities, £60,502 (2021 £31,745) in other income, including Housing Benefit contributions £43,420 (2021 £29,790) and Young Person contributions £14,906 (2021 £1,688) and £623 (2021 £22) in investment income.

Of the total resources expended on charitable activities of £455,521 (2021 £454,382), £399,761 (87.8%) related to staff and overhead costs and £55,760 to support costs.

The charity had cash in the balance sheet of £438,298 (2021 £253,342). A significant proportion of this figure is deferred income amounting to £159,951 (2021 £45,718), namely grant monies received in advance for services yet to be delivered by Youth Concern. The remaining balance is accounted for by our reserves policy where the trustees have decided that it would be prudent to hold higher reserves due to the current levels of uncertainty.

The level of total reserves as at 30 September 2022 is £271,647 (2021 £198,870). The reserves are divided between restricted funds of £43,022 and unrestricted funds totalling £228,625. 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 had a surplus of £72,777 (2021 deficit of £73,923) in the period.

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 operating costs. In the current uncertain climate, the trustees believe it is prudent to maintain slightly higher reserves.

Going concern

The trustees have considered the risks, including the impact of the cost of living crisis and in particular, high energy costs. The trustees have confirmed that the major sources of grant funding are committed and the delivery of activities can be maintained.

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.

Youth Concern

Report of the Trustees for the Year Ended 30 September 2022

PLANS FOR 2022 - 2025

Youth Concern is a strong, viable and visible charity that is ambitious for the future of vulnerable 13-25 year olds across Aylesbury Vale.

Our new three year strategy for October 2022 - September 2025 recognises the real need in Aylesbury Vale which experiences the most deprivation of Bucks' four districts. It also recognises that the need is too big for one charity to meet, even one working in partnership. Youth Concern will not stretch itself too thinly. Our priority is to go 'deeper' into Aylesbury Vale rather than 'wider' into Bucks.

Through our Drop-in Centre, counselling service and homelessness projects we will work towards our vision and purpose in 3 key areas:

- Mental and physical health - young people will have better mental and physical health
- Independent living - young people will be better able to live as independently as possible
- Education, training and employment - young people will be better able to access or remain in ETE

By September 2025, Youth Concern intends to deliver 6 key goals:

1. increase our annual reach from 700 to 1000+ young people across all services
2. further collaborate with other youth service providers, recognising and signposting to each other's specialisms
3. hear and act upon youth voice, ensuring young people are intrinsically involved
4. create an environment where our people love to work
5. be actively using output and outcome data to learn and improve
6. ensure our finances remain in a good place

We will measure our social impact by recording every interaction with every 13-25 year old. We will use this information to learn, evaluate and improve; to evidence that Youth Concern is making a difference.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as 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. The remuneration of the charity's key management personnel is based on benchmarking against similar roles at similar size charities and is approved by the trustees.

Youth Concern

Report of the Trustees
for the Year Ended 30 September 2022

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.

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, operational, data protection and environmental risks.

Approved by order of the board of trustees on23/05/23..... and signed on its behalf by:



.....
S Lewis - Trustee

Independent Examiner's Report to the Trustees of
Youth Concern

Independent examiner's report to the trustees of Youth Concern ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

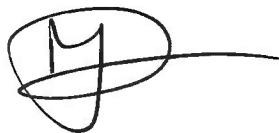
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

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

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



Matt Ryan
FCCA
Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Date: 26/5/2023

Youth Concern

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	121,593	357,241	478,834	356,996
Other trading activities	3	13,371	4,376	17,747	5,606
Investment income	4	618	5	623	22
Other income	5	2,176	58,326	60,502	31,745
Total		137,758	419,948	557,706	394,369
EXPENDITURE ON					
Raising funds	6	6,806	22,602	29,408	13,910
Charitable activities	7				
Core Services: Drop-In Centre, Counselling and Nightstop		40,207	230,881	271,088	206,629
The Next Step (supported accommodation)		-	184,433	184,433	247,753
Total		47,013	437,916	484,929	468,292
NET INCOME/(EXPENDITURE)		90,745	(17,968)	72,777	(73,923)
Transfers between funds	18	(30,908)	30,908	-	-
Net movement in funds		59,837	12,940	72,777	(73,923)
RECONCILIATION OF FUNDS					
Total funds brought forward		168,788	30,082	198,870	272,793
TOTAL FUNDS CARRIED FORWARD		228,625	43,022	271,647	198,870

The notes form part of these financial statements

Youth Concern

Balance Sheet

30 September 2022

	Notes	Unrestricted fund £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
FIXED ASSETS					
Tangible assets	14	1,924	-	1,924	2,464
CURRENT ASSETS					
Debtors	15	16,000	-	16,000	-
Prepayments and accrued income		-	-	-	261
Cash in hand		255,521	182,777	438,298	253,342
		<u>271,521</u>	<u>182,777</u>	<u>454,298</u>	<u>253,603</u>
CREDITORS					
Amounts falling due within one year	16	(18,403)	(6,221)	(24,624)	(11,479)
NET CURRENT ASSETS		<u>253,118</u>	<u>176,556</u>	<u>429,674</u>	<u>242,124</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		255,042	176,556	431,598	244,588
ACCRUALS AND DEFERRED INCOME	17	(26,417)	(133,534)	(159,951)	(45,718)
NET ASSETS		<u>228,625</u>	<u>43,022</u>	<u>271,647</u>	<u>198,870</u>
FUNDS	18				
Unrestricted funds				228,625	168,788
Restricted funds				<u>43,022</u>	<u>30,082</u>
TOTAL FUNDS				<u>271,647</u>	<u>198,870</u>

The notes form part of these financial statements

Youth Concern

Balance Sheet - continued
30 September 2022

The financial statements were approved by the Board of Trustees and authorised for issue on
.....23/05/23..... and were signed on its behalf by:



.....
S Louis - Trustee



.....
S Wells - Trustee

The notes form part of these financial statements

Youth Concern

Cash Flow Statement

for the Year Ended 30 September 2022

	Notes	30.9.22 £	30.9.21 £
Cash flows from operating activities			
Cash generated from operations	1	183,356	(98,856)
Net cash provided by/(used in) operating activities		183,356	(98,856)
Cash flows from investing activities			
Sale of tangible fixed assets		977	-
Interest received		623	22
Depreciation		-	827
Net cash provided by investing activities		1,600	849
Change in cash and cash equivalents in the reporting period		184,956	(98,007)
Cash and cash equivalents at the beginning of the reporting period		253,342	351,349
Cash and cash equivalents at the end of the reporting period		438,298	253,342

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.22 £	30.9.21 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	72,777	(73,923)
Adjustments for:		
Depreciation charges	540	-
Profit on disposal of fixed assets	(977)	-
Interest received	(623)	(22)
Increase in debtors	(15,739)	(261)
Increase/(decrease) in creditors	127,378	(24,650)
Net cash provided by/(used in) operations	<u>183,356</u>	<u>(98,856)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank and in hand	253,342	184,956	438,298
	<u>253,342</u>	<u>184,956</u>	<u>438,298</u>
Total	<u>253,342</u>	<u>184,956</u>	<u>438,298</u>

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.

Government and Local Government Grants for coronavirus including the Coronavirus Job Retention Scheme are accounted for when legally entitled to amounts due.

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

Raising 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.

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

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.

Going concern

The Trustees have reviewed all material risks which may impact the organisation's ability to continue as a going concern, including the current crisis around the increased cost of living. The Trustees believe that despite any active risks, the charity remains a going concern. The Trustees formed this conclusion by reviewing the financial performance of the organisation with reference to forecast levels of free reserves and cash flow projections.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations	30,354	17,790
Grants	448,480	339,206
	<u>478,834</u>	<u>356,996</u>
Split of Grants received:		
	30.09.22	30.09.21
	£	£
Unrestricted Grants	101,239	84,758
Restricted Grants		
- Core Services: Drop-In Centre, Counselling and Nightstop	236,189	110,745
- The Next Step (supported accommodation)	111,052	143,703
Total	<u>448,480</u>	<u>339,206</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

2. DONATIONS AND LEGACIES - continued

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

	30.9.22	30.9.21
	£	£
National Lottery Community Fund	153,820	57,948
Lloyds Bank Foundation - Nightstop	6,250	29,167
Buckinghamshire Council - The Next Step	-	12,500
Core Services Grants < £10k	51,414	40,388
The Next Step Grants < £10k	39,984	81,718
Garfield Weston Foundation	2,500	20,000
Thomas Hickman's Charity	17,500	15,000
Nationwide Community Grants	11,068	-
William Harding's Charity	17,500	15,000
Rothschild Foundation	-	18,000
Vale of Aylesbury Housing Trust	-	20,000
Building Societies Trust	-	22,000
Coronavirus Job Retention Scheme	-	7,485
Buckinghamshire Council - Counselling	24,500	-
Buckinghamshire Building Society	24,361	-
Heart of Buckinghamshire	10,000	-
Edward Gostling Foundation	25,000	-
Lloyds Bank Foundation	14,583	-
King Cullimore Charitable Trust	25,000	-
The Building Society	25,000	-
	<u>448,480</u>	<u>339,206</u>

3. OTHER TRADING ACTIVITIES

	30.9.22	30.9.21
	£	£
Fundraising events	15,682	4,436
Room Hire	2,065	1,170
	<u>17,747</u>	<u>5,606</u>

4. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Deposit account interest	623	22
	<u>623</u>	<u>22</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

5. OTHER INCOME

	30.9.22	30.9.21
	£	£
Gain on sale of tangible fixed assets	977	-
Housing Benefit Payments	43,420	29,790
Young Person Rent Contribution	14,906	1,688
Other Income	1,199	267
	<u>60,502</u>	<u>31,745</u>

6. RAISING FUNDS

Raising donations and legacies

	30.9.22	30.9.21
	£	£
Staff costs	14,750	-
Fundraising Events	577	350
Marketing (CRM)	1,092	299
Fundraising Consultant	12,989	13,261
	<u>29,408</u>	<u>13,910</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Core Services: Drop-In Centre, Counselling and Nightstop	238,578	32,510	271,088
The Next Step (supported accommodation)	161,183	23,250	184,433
	<u>399,761</u>	<u>55,760</u>	<u>455,521</u>

8. SUPPORT COSTS

	Administration £	Human resources £	Governance costs £	Totals £
Core Services: Drop-In Centre, Counselling and Nightstop	18,776	4,667	9,067	32,510
The Next Step (supported accommodation)	13,428	3,337	6,485	23,250
	<u>32,204</u>	<u>8,004</u>	<u>15,552</u>	<u>55,760</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

8. SUPPORT COSTS - continued

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

			30.9.22	30.9.21
	Core Services: Drop-In Centre, Counselling and Nightstop £	The Next Step (supported accommodation) £	Total activities £	Total activities £
Wages - Management & Admin	18,776	13,428	32,204	14,593
HR, Finance & Payroll Support	4,667	3,337	8,004	7,225
Wages - Governance	6,592	4,715	11,307	-
Auditors' remuneration	245	175	420	420
Accountancy fees	1,679	1,201	2,880	2,880
Professional Fees	551	394	945	-
	<u>32,510</u>	<u>23,250</u>	<u>55,760</u>	<u>25,118</u>

9. NET INCOME/(EXPENDITURE)

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

	30.9.22	30.9.21
	£	£
Independent Examiner's Fees	420	420
Depreciation - owned assets	540	827
Surplus on disposal of fixed assets	(977)	-
Other accounting and advisory services	<u>2,880</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

11. STAFF COSTS

	30.9.22	30.9.21
	£	£
Wages and salaries	359,003	308,044
Social security costs	25,519	19,113
Other pension costs	6,675	5,406
	<u>391,197</u>	<u>332,563</u>

11. STAFF COSTS - continued

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

	30.9.22	30.9.21
Management & Admin	3	2
Counselling & Youth Work	16	15
	<u>19</u>	<u>17</u>

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

The remuneration of the key management personnel, including CEO and the heads of The Next Step Project, Drop-in Centre, Counselling and Finance and Admin, totalled £162,073.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 30.09.2021

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101,723	255,273	356,996
Other trading activities	1,422	4,184	5,606
Investment income	22	-	22
Other income	267	31,478	31,745
Total	<u>103,434</u>	<u>290,935</u>	<u>394,369</u>
EXPENDITURE ON			
Raising funds	2,315	11,595	13,910
Charitable activities			
Core Services: Drop-In Centre, Counselling and Nightstop	99,858	106,771	206,629
The Next Step (supported accommodation)	-	247,753	247,753
Total	<u>102,173</u>	<u>366,119</u>	<u>468,292</u>
NET INCOME/(EXPENDITURE)	<u>1,261</u>	<u>(75,184)</u>	<u>(73,923)</u>
Transfers between funds	<u>(53,088)</u>	<u>53,088</u>	<u>-</u>
Net movement in funds	<u>(51,827)</u>	<u>(22,096)</u>	<u>(73,923)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>220,615</u>	<u>52,178</u>	<u>272,793</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>168,788</u></u>	<u><u>30,082</u></u>	<u><u>198,870</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

13. PENSION AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the year was £6,675 (2021 - £5,406).

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 October 2021 and 30 September 2022	4,206	77	4,283
DEPRECIATION			
At 1 October 2021	1,742	77	1,819
Charge for year	540	-	540
At 30 September 2022	2,282	77	2,359
NET BOOK VALUE			
At 30 September 2022	1,924	-	1,924
At 30 September 2021	2,464	-	2,464

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Trade debtors	16,000	-

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Trade creditors	908	-
Social security and other taxes	13,794	6,032
Other creditors	1,631	1,357
Accrued expenses	8,291	4,090
	24,624	11,479

17. ACCRUALS AND DEFERRED INCOME

	£
Balance at the start of the reporting period	45,718
Amounts added in the current period	273,430
Amounts released to income	(159,197)
Balance at the end of the reporting period	159,951

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

18. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	168,788	90,745	(30,908)	228,625
Restricted funds				
Core Services Fund	-	36,294	-	36,294
Big Lottery Fund - Reaching Communities	3,974	(3,538)	-	436
Nightstop Fund	2,570	(15,846)	19,568	6,292
The Next Step Fund	-	(8,839)	8,839	-
Buckinghamshire Council - Nightstop	9,784	-	(9,784)	-
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	9,784	-	(9,784)	-
Counselling Fund	2,771	(24,840)	22,069	-
Joint Schools Project	1,199	(1,199)	-	-
	<u>30,082</u>	<u>(17,968)</u>	<u>30,908</u>	<u>43,022</u>
TOTAL FUNDS	<u>198,870</u>	<u>72,777</u>	<u>-</u>	<u>271,647</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,758	(47,013)	90,745
Restricted funds			
Core Services Fund	50,619	(14,325)	36,294
Big Lottery Fund - Reaching Communities	153,820	(157,358)	(3,538)
Lloyds Bank Foundation - Nightstop	6,250	(6,250)	-
Nightstop Fund	700	(16,546)	(15,846)
The Next Step Fund	183,059	(191,898)	(8,839)
Counselling Fund	25,500	(50,340)	(24,840)
Joint Schools Project	-	(1,199)	(1,199)
	<u>419,948</u>	<u>(437,916)</u>	<u>(17,968)</u>
TOTAL FUNDS	<u>557,706</u>	<u>(484,929)</u>	<u>72,777</u>

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	220,615	1,261	(53,088)	168,788
Restricted funds				
Big Lottery Fund - Reaching Communities	-	3,974	-	3,974
Lloyds Bank Foundation - Nightstop	2,281	(2,281)	-	-
Nightstop Fund	3,470	(900)	-	2,570
The Next Step Fund	18,399	(71,487)	53,088	-
Buckinghamshire Council - Nightstop	9,784	-	-	9,784
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	9,784	-	-	9,784
Lloyds Bank Foundation - Covid 19 Response	8,460	(8,460)	-	-
Counselling Fund	-	2,771	-	2,771
Joint Schools Project	-	1,199	-	1,199
	<u>52,178</u>	<u>(75,184)</u>	<u>53,088</u>	<u>30,082</u>
TOTAL FUNDS	<u>272,793</u>	<u>(73,923)</u>	<u>-</u>	<u>198,870</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,434	(102,173)	1,261
Restricted funds			
Big Lottery Fund - Reaching Communities	57,948	(53,974)	3,974
Lloyds Bank Foundation - Nightstop	29,167	(31,448)	(2,281)
Nightstop Fund	-	(900)	(900)
The Next Step Fund	180,190	(251,677)	(71,487)
Lloyds Bank Foundation - Covid 19 Response	-	(8,460)	(8,460)
Counselling Fund	19,000	(16,229)	2,771
Joint Schools Project	4,630	(3,431)	1,199
	<u>290,935</u>	<u>(366,119)</u>	<u>(75,184)</u>
TOTAL FUNDS	<u>394,369</u>	<u>(468,292)</u>	<u>(73,923)</u>

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	220,615	92,006	(83,996)	228,625
Restricted funds				
Core Services Fund	-	36,294	-	36,294
Big Lottery Fund - Reaching Communities	-	436	-	436
Lloyds Bank Foundation - Nightstop	2,281	(2,281)	-	-
Nightstop Fund	3,470	(16,746)	19,568	6,292
The Next Step Fund	18,399	(80,326)	61,927	-
Buckinghamshire Council - Nightstop	9,784	-	(9,784)	-
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	9,784	-	(9,784)	-
Lloyds Bank Foundation - Covid 19 Response	8,460	(8,460)	-	-
Counselling Fund	-	(22,069)	22,069	-
	<u>52,178</u>	<u>(93,152)</u>	<u>83,996</u>	<u>43,022</u>
TOTAL FUNDS	<u>272,793</u>	<u>(1,146)</u>	<u>-</u>	<u>271,647</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,192	(149,186)	92,006
Restricted funds			
Core Services Fund	50,619	(14,325)	36,294
Big Lottery Fund - Reaching Communities	211,768	(211,332)	436
Lloyds Bank Foundation - Nightstop	35,417	(37,698)	(2,281)
Nightstop Fund	700	(17,446)	(16,746)
The Next Step Fund	363,249	(443,575)	(80,326)
Lloyds Bank Foundation - Covid 19 Response	-	(8,460)	(8,460)
Counselling Fund	44,500	(66,569)	(22,069)
Joint Schools Project	4,630	(4,630)	-
	<u>710,883</u>	<u>(804,035)</u>	<u>(93,152)</u>
TOTAL FUNDS	<u>952,075</u>	<u>(953,221)</u>	<u>(1,146)</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Youth Concern

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,354	17,790
Grants	448,480	339,206
	478,834	356,996
Other trading activities		
Fundraising events	15,682	4,436
Room Hire	2,065	1,170
	17,747	5,606
Investment income		
Deposit account interest	623	22
Other income		
Gain on sale of tangible fixed assets	977	-
Housing Benefit Payments	43,420	29,790
Young Person Rent Contribution	14,906	1,688
Other Income	1,199	267
	60,502	31,745
Total incoming resources	557,706	394,369
EXPENDITURE		
Raising donations and legacies		
Wages	14,750	-
Fundraising Events	577	350
Marketing (CRM)	1,092	299
Fundraising Consultant	12,989	13,261
	29,408	13,910
Charitable activities		
Wages	300,742	293,451
Social security	25,519	19,113
Pensions	6,675	5,406
Running Costs	66,105	50,364
Direct Staff	-	6,183
Other Direct Costs	-	9,720
Overheads	180	45,027
Plant and machinery	540	-
	399,761	429,264
Support costs		

This page does not form part of the statutory financial statements

Youth Concern

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
Support costs		
Administration		
Wages - Management & Admin	32,204	14,593
Human resources		
HR, Finance & Payroll Support	8,004	7,225
Governance costs		
Wages - Governance	11,307	-
Auditors' remuneration	420	420
Accountancy fees	2,880	2,880
Professional Fees	945	-
	15,552	3,300
Total resources expended	484,929	468,292
Net income/(expenditure)	72,777	(73,923)

This page does not form part of the statutory financial statements