

Youth United Foundation

Annual Report and Financial Statements

30 September 2019

Company Limited by Guarantee
Registration Number
07983862 (England and Wales)

Charity Registration Number
1147952

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Chair's Introduction to Trustees' Report

By any standards, this has been an exceptional year in the life of the Youth United Foundation. In September 2018 we were delighted to receive a grant of £5m from DCMS, and warmly welcomed its sharp focus on opening up places for young people facing disadvantage, as well as helping the Youth United Network organisations to become even stronger, more sustainable organisations. We were only slightly daunted by the fact that it needed to be distributed and spent in less than a year, a challenge to which the Youth United Network rose simply magnificently.

Not only did they meet the targets set by DCMS, they achieved twice the numbers required – creating 10,892 new places and attracting 1,643 new volunteers, all located in the top 35% of the most deprived areas in England.

This central achievement was further enhanced by ground-breaking youth led research on loneliness, and a host of individual projects that strengthened the Network organisations themselves, creating new materials for volunteers, new plans and policies, and enhanced digital capacity.

These stronger foundations have been particularly valuable as the uniformed youth movement faced up to the challenges of Covid 19 in recent months, requiring them to take their programmes on line in a matter of days to support young people facing unprecedented levels of disruption and potential isolation in their daily lives.

This has been a great success, and for me, the parent of a young member of the Boys Brigade summed it up perfectly:

'BB [Boys Brigade] At Home has helped my child feel valued by his BB family and that he is still a part of that group ... the virtual meetings have helped him keep in contact with friends that he wouldn't have been able to keep in contact with. Although my son only chooses one activity a week, I'm very grateful that the options are there. He knows BB cares about him and he is looking forward to going back to proper groups. Thank you, BB team.'

Against this background, the day to day work of the Foundation in convening and supporting the Network has never been more important. At the height of the Covid-19 crisis, as face to face meetings ended abruptly, I have been privileged to chair weekly meetings of the Network by conference call (quickly replaced by Zoom) as they shared their experiences of locking down their organisations, supporting their staff and volunteers, and taking their programmes line. They shared resources and pooled ideas as they encountered new issues week by week. As I write, these meetings are continuing fortnightly to resolve the multitude of issues now facing uniformed youth groups as they slowly begin to work their way out of lockdown. Like many sectors, collaboration and mutual support have been vital, and the Foundation has been very proud to play a small part in helping that to happen.

The Foundation has also been able to work on integration and inclusion in the last year, thanks to programmes funded by MHCLG and the Prince of Wales' Charitable Foundation. In many ways integration and social mixing is a natural consequence of bringing groups of young people together for shared activity and experiences in a structured, uniformed group. This has been further enhanced by the 'soft' infrastructure these two projects have built for

the Network: a group of experts embedded in the network organisations, a suite of new resources and most importantly, a greater sense of confidence and desire to collaborate on these vital issues.

We have been extremely well served by our staff team during the year, and I am particularly grateful to Sam Hyde, our Interim Director during a vital period for YUF who left us in January 2019, and to Wendy Human, our current Operations Director who has worked tirelessly to support both the Network and Foundation. I am also very grateful to my fellow Trustees, who have dedicated a great deal of time and expertise to the Foundation in this period.

Without the vision and constant support of our Patron, HRH The Prince of Wales, there would be no Youth United Foundation as ever we would like to offer him our sincere gratitude and appreciation.

Jennie Price, Chair of the Board of Trustees

The Trustees of the Youth United Foundation present their annual directors' report together with the financial statements of the charity for the year ended 30 September 2019. They have been prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Foundation's Articles of Association, and 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).

Our vision and mission

Youth United's vision is that every young person in the UK has the opportunity to join of one of our member organisations. Our member organisations are:

- Army Cadet Force
- Fire Cadets
- Girlguiding
- Jewish Lads' and Girls' Brigade
- RAF Air Cadets
- Sea Cadets
- St John Ambulance
- The Boys' Brigade
- The Girls' Brigade England & Wales
- The Scout Association
- Volunteer Police Cadets

Membership of the Youth United Network is open to any UK-focused organisation that meets the following criteria:

- ◆ National governance, a trusted reputation and charitable objectives;
- ◆ Common, structured activities that are fun, engaging and inclusive;
- ◆ Progressive programmes where young people can advance into leadership;
- ◆ Focus on youth development (ranging from ages 4-25);
- ◆ Adult volunteering and social action as key parts of delivery; and
- ◆ A shared, required uniform.

Our vision and mission (continued)

These established, national voluntary youth organisations come together under the Youth United banner to grow their provision, especially in areas and communities where there is less tradition of uniformed youth activity. They form a powerful Network which increases their joint understanding on issues, realises the benefits of collaboration and then, through each of their internal structures, supports local activity. Each member of the Youth United Network remains an independent organisation, working to realise their individual aims and objectives.

The role of the Foundation is to secure and administer funding in an efficient and effective way to enable the creation of new uniformed youth groups where they are most needed, and to deliver strategic support for the Network as a whole, for example through the collation of data, including its mapping tool.

Charitable objects

The Youth United Foundation's objects, as set out in its Articles of Association, are for the public benefit to promote the emotional, spiritual, physical, intellectual and social development of young people ("Beneficiaries"), by pursuing any lawful charitable purposes at the discretion of the Trustees and in particular:

- ◆ The advancement of citizenship or community development by promoting opportunities for the development, education and support of Beneficiaries in need to lead purposeful, stable and fulfilled lives;
- ◆ The advancement of education of Beneficiaries by the provision, encouragement and promotion of education, instruction, training, entrepreneurship or engaging in a profession, trade, craft or service;
- ◆ The prevention or relief of poverty of Beneficiaries through the provision of assistance (including financial assistance); and
- ◆ The advancement of health by promoting and protecting the health, morale, confidence, well-being, skills and abilities of Beneficiaries who are deemed vulnerable.

The Foundation aims to deliver these objects by it making so that every young person in the UK can take part in uniform youth activities through one of its member organisation.

Convening and supporting the Network

The Foundation has a vital role to play in both convening and supporting the Network. Regular meetings are held with all of the Network organisation Chief Executive Officers which provide a forum to discuss strategy, policy and to share ideas and concerns. The strength which comes from sharing and discussing issues which are common to all of our Network members is not to be underestimated and the Foundation has a pivotal role in ensuring that there is space to enable this to take place. The Foundation provides a platform for disseminating information to the Network on key issues such as safety, safeguarding, policy changes and key youth work developments.

The UNIT mapping tool maintained by the Foundation gives Network organisations an opportunity to access growth data and aids strategic planning.

The Foundation maintains a focus on evaluating the impacts of our investment across the Network.

Impact of Covid -19

The Covid-19 pandemic has had a major impact on the work of YUF, both in terms of how it supports the Network and on its own finance and operations. The Foundation has been very active since the lockdown took effect in March 2020, for example by convening and supporting weekly, and subsequently fortnightly, meetings of the Network. These have been well attended by senior individuals and have proved very useful in terms of sharing learning and discussing common problems, as well as connecting members with wider Government thinking.

The Foundation's small staff immediately relocated to working from home, and all of its activities have moved online. Discussions on future funding with both Government and charitable foundations were immediately disrupted, and decision making on key funds which were likely to have been available to the Foundation have been put on hold. In response, the Foundation has reduced its operating costs to an absolute minimum and has kept in very regular contact with potential funders to ensure that the Foundation is as well placed as possible as further funds become available.

Core Funding – Performance and delivery during 2018-2019

YUF has been fortunate to receive funding from the Department for Digital, Culture, Media and Sport (DCMS), The Ministry of Housing, Communities and Local Government (MHCLG) and The Prince of Wales's Charitable Fund during this period. This funding has helped YUF to support the Youth United Network in delivering its aims that any young person can join a uniformed youth organisation and achieve their potential regardless of their background.

Uniformed Youth Fund

YUF distributed £5m of investment (known as the Uniformed Youth Fund) on behalf of the Office for Civil Society at the Department for Digital, Culture, Media and Sport (DCMS). The overarching aim was to significantly grow the number of young people from disadvantaged backgrounds able to access the life changing benefits of Uniformed Youth Group membership.

The grant funding was split across two core streams: 'Reach' and 'Stronger Foundations'. The targets set for the Fund were to create 5,500 new places across uniformed youth organisations, primarily for young people from deprived or disadvantaged backgrounds and

Core Funding – Performance and delivery during 2018-2019 (continued)

to recruit 750 new volunteers across the Network.

The Reach programme concentrated on creating capacity within Network Organisations specifically for young people who could not otherwise have joined a uniformed youth group. The programme has supported new and expanded units to remain self-sufficient. To reach more young people from disadvantaged communities, the Fund focused on the top 35% most deprived wards across England using the MHGLC Indices of Multiple Deprivation. All new places were required to be created within or adjacent to the top 35% most deprived areas based on the Indices of Multiple Deprivation. In addition to this focus on the location of new places, Network Members could also work to recruit young people who faced other forms of disadvantage, which was specifically defined as:

- Have a disability of learning difficulty
- Are an asylum seeker or refugee
- Are in care, or a care leaver
- Are not in education, employment or training
- Are marginalised or excluded because of their faith
- Act as a young carer
- Attend a PRU, have been excluded from school or are at risk of being excluded

The Reach programme significantly overachieved on the targets set, as can be seen in the table below, creating 10,892 new places and recruiting 1,643 volunteers.

Area of Reach Expenditure	Purpose	Grant Target	Numbers Achieved	% Target delivered
New Places	Creating new places in the 30% most disadvantaged wards.	5,500 new places created	<u>10,892</u> new places (with 8,271 already filled)	<u>198%</u>
Volunteer Engagement	Growing sustainable capacity at unit level	750 new volunteers	<u>1,643</u> new volunteers	<u>219%</u>

The Stronger Foundations programme placed emphasis on long term changes to help make Network members more resilient and sustainable, underpinning and facilitating the achievement of the Reach objectives. It funded projects supporting Network members to attract, engage and retain members and volunteers. Funding was made available for a wide range of projects, with some flexibility provided to ensure organisations could fit activities to their individual needs. It has supported internal planning, resource development and the improvement of systems and data infrastructure. Examples of projects undertaken included website redesign, to create more dynamic and accessible sites to attract potential members, and the development of new internal strategies and policies to support members and ensure organisational sustainability. The Stronger Foundations programme supported the success of the Reach strand by freeing up capacity at national and local levels of Network Members to focus on recruitment of disadvantaged young people and volunteers.

Core Funding – Performance and delivery during 2018-2019 (continued)

The impact of Stronger Foundations will be felt well into the future. Every project will have a lasting effect on the sustainability of each of the Network Members. Robust strategic plans and policies developed with the input of young people will ensure organisations continue meeting the needs of their members. Refreshed and improved activities will keep members engaged and informed, whilst supportive and insightful training will make sure volunteers feel valued and capable in their roles. Website updates will help encourage potential new members to get involved, showing the organisation to be modern and dynamic. These long-lasting benefits are especially valuable for smaller Network Members, who would have taken much longer to achieve the same outcomes without UYF investment.

Loneliness Research

As part of the Uniformed Youth Fund, YUF commissioned research exploring the impact of uniformed youth group membership on the impact of loneliness on young people and the characteristics of uniformed youth group membership that can help to alleviate this.

The methodology was characterised by a strong youth-led element, with a separate report compiled by the Youth Panel to inform the main report. Following training, held over a week long residential course, which equipped the Youth Panel to perform robust and valuable research, 40 interviews were conducted, and focus groups held with more than 100 participants. This supplementary research provided vital input for the overall report, ensuring that the voice and views of young people were central throughout.

“This project has been really exciting for us all. As well as helping us to learn new skills, it has shown how young people can be really involved in getting evidence. We have been able to bring the views of volunteers and young people out and shown that young people can help find new ideas and solutions for tackling loneliness and

The report includes a thorough literature review which sheds light on important contextual evidence of the loneliness experienced by young people. It has been found that one in three young people experience loneliness some of the time by the age of 18, and two in five of those between 16 and 24 feel lonely ‘often’ or ‘very often’. Despite the extensive nature of this issue, less than one in five young people believe it is seen as a serious social concern.

However, a study has already demonstrated that membership of a Scouts or Guides unit in early life is related to better mental wellbeing as an adult, when compared to those that were not part of the organisation in their youth. This is especially true for those that grow up in low social position households – a valuable insight, considering that children in relative poverty are nearly twice as likely to feel lonely as other children. Interestingly, it is also possible that uniformed youth groups may provide benefits for their adult volunteers, with volunteering providing social connectivity and perhaps being linked to improved mental wellbeing.

The Loneliness report has provided an important and resilient piece of research and insight into this issue which affects so many young people.

Core Funding – Performance and delivery during 2018-2019 (continued)

Integration Project

In March 2018 YUF received notification of a grant award of £250k from the Ministry of Housing, Communities and Local Government (MHCLG) *Integrated Communities Innovation Fund*. Receiving the award in September 2018, YUF undertook a programme of work over the following six months to embed integration into the YUF network. In accordance with the grant conditions this work was delivered within the period to March 2019. In recognition of the demanding delivery timeframe following the receipt of the grant, the scope of the work was reviewed to ensure deliverable and meaningful outputs, and the grant reduced to £187k to reflect this. The Core objectives of the project were to make social integration a key strategic value across the Network by ensuring units are a welcome and safe space for children and young people of all nationalities and faiths and to strengthen the evidence that uniformed youth have a positive experience of social mixing. To deliver these objectives the project was designed around four core strands to bring the shared vision to life:

1. **Vision** – to create a vision that would be embedded within the membership.
2. **Communication Strategy** – agreed and developed with shared resources designed and disseminated.
3. **Youth Integration Champions (YICs)** – one young person from each network organisation to be ambassadors for integration.
4. **Lasting Relationships Pilot:**
 - a) identify 2 areas from the 5 pilot areas.
 - b) develop a partnership working programme in those two areas.
 - c) obtain learning from those pilots to help inform long term programme design.
 - d) UNIT development - updating YUF's database that brings together key demographic information for the Network to use as a baseline for guiding the set-up of new units that are in harder to reach areas.

The project proved challenging at times, but the Vision has provided a strong basis for the Network to continue to engage in and discuss their role in supporting positive integration across their organisations. This is evidenced within the individual organisational integration profiles. As a result of this piece of work the Network were keen to spend time as a collective exploring in more depth what integration means and how the community can share and grow together.

Break Bread

As part of the early work on inclusion, the Foundation hosted a 'Break Bread' event with the aim of bringing together young people from uniformed youth organisations and key leaders in the community. This very successful event was held in Walthamstow and was attended by the local Mayor and other civic leaders, representatives from MHCLG and the youth integration champions. It included a panel discussion hosted by young people with civic leaders to explore the topic of integration.

Stronger United

The Stronger United project was funded by the Prince of Wales's Charitable Foundation and co-ordinated by the Foundation. The overarching aim of the project was to significantly increase the understanding of integration and inclusion across the YUF Network, with a long-term goal of increasing the number of young people from harder to reach areas able to

Core Funding – Performance and delivery during 2018-2019 (continued)

Stronger United (continued)

access the life changing benefits of Uniformed Youth Group membership.

The project ran for a period of six months, providing a set of action learning based workshops centred on the theme of inclusion and integration. These included Mental Health and Gender issues. The workshops were open to all 11 YUF Network Organisations. The aim of the workshops was to promote discussion, provide information and resource and equip adult leaders with the skills to cascade this information across their own organisations to encourage greater cohesion and diversity of membership.

The project gave rise to a number of key findings. Developing the project with high Network involvement led to extremely high levels of engagement and traction. This in turn has resulted in greater integration and collaboration across the Network. YUF has provided a conduit for local knowledge, insight and practice from the Network and has been able to provide a route to then develop and share it.

Network members are a rich source of knowledge on integration, particularly when working with adult volunteers and young people. High levels of engagement and feedback from the evaluation have demonstrated that there is a desire from the Network for this work to continue and to develop. The delivery model used has proved to be both sustainable and very attractive to the Network. The increased use of UNIT has driven a desire from the Network to embed this mapping tool in their integration work, although additional funding will be required in order to do this effectively.

The Stronger United project has been well received and has had some very positive outcomes. It has engendered a real desire to develop the project themes of integration and inclusion. Critical to the success of this project has been the support and active engagement from key colleagues within the Network.

Stewardship and support during 2018-19

The Board of Trustees met nine times during the period covered by this report. Key issues discussed included

- The oversight of the funded projects described above, particularly the DCMS grant, given its size and requirement for very quick delivery;
- The ongoing financial viability of the Foundation, including regular reviews of income and expenditure and contingency planning in the event of no further significant funding being received;
- Maintaining appropriate staff resources within the Foundation given the uncertainty of future funding; and
- Ensuring the Foundation was able to offer useful and appropriate support to Network members and maintaining positive relationships with its wider stakeholder groups.

Structure, governance and management

Appointment of Trustees

As set out in the Articles of Association, the Youth United Foundation must have at least three and no more than 11 Trustees. Up to two of the Trustees may be appointed upon nomination of the Youth United Network and up to nine may be appointed by the Trustees. The Chair is also appointed by the Trustees. The Foundation's Trustees are also directors of the Youth United Foundation for the purposes of company law.

Trustee induction and development

No new Trustees were appointed during this period, but the Foundation's practice is for new (and as required existing) Trustees to be briefed by co-Trustees, the Director and the Financial consultant on their legal obligations under charity and company law and on:

- ◆ Charity Commission guidance on public benefit;
- ◆ Contents of the Memorandum and Articles of Association;
- ◆ Decision-making processes and delegations; and
- ◆ Strategy plans and recent financial performance.

Reference documentation is provided to support briefings with updates being issued as required. Trustees are also encouraged to meet key employees, visit uniformed youth groups and undertake training or attend courses which are relevant to the development of their role and to maintain currency with legislative and regulatory requirements.

None of the Trustees receive remuneration or other financial benefit from their work with the Youth United Foundation.

Organisation

The Board of Trustees direct the strategy for the Foundation. It normally meets six times a year, and at least quarterly.

The Board is chaired by Jennie Price, who is independent of any connection with the members of the Youth United Network.

A Director is appointed by the Trustees to manage the day to day operations of the charity. The Director manages operational matters on a day to day basis including project, finance and Network engagement.

Structure, governance and management (continued)

Relationship with the Youth United Network

The Youth United Foundation is closely entwined with and works to support the Youth United Network. The two work together co-operatively as Youth United. Network member organisations or their appointed representatives are members of the Foundation and nominate up to two of the Foundation's Trustees. The Chair of the Board of Trustees attends Network meetings, which are chaired either by the Foundation's Director or the Chair of Trustees. The Network also receives operational, secretariat and advisory support from the Foundation's staff.

Financial review

Report for the period

During the year ended 30 September 2019, total income amounted to £5,170,430 (2018 – £506,253). Total expenditure amounted to £5,220,235 (2018 – £572,768) of which charitable grants, programme and support costs amounted to £5,202,761 (2018 – £557,384) and governance costs amounted to £17,474 (2018 – £15,384).

Expenditure exceeded income for the year resulting in a deficit of £49,805 (2018 – net deficit of £66,515).

Pay policy for senior staff

The Trustees, who are also directors of the company, and the Director are responsible for directing, controlling and operating the Foundation on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. No out of pocket travelling expenses were reimbursed to Trustees during the year. (2018 - none).

The pay of the Director is reviewed on an annual basis, taking into account market conditions in the sector and benchmarked against comparable posts elsewhere.

Youth United Foundation is an equal opportunities employer and applies objective criteria to assess merit. It aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, race, colour, nationality, religion, ethnic or national origin, gender, marital status, sexual orientation or disability.

Further details of staff costs, including key management personnel and Trustees' remuneration, appear in Note 4 to the Financial Statements.

Structure, governance and management (continued)

Risks

The Trustees have assessed the major risks to which Youth United Foundation is exposed, in particular those relating to specific operations and finances and wider strategic risks. As with many charities and membership bodies, the organisation's major risks are around

- ◆ financial sustainability;
- ◆ adherence to Grant conditions;
- ◆ maintaining sufficient staff resources given funding uncertainties;
- ◆ maintenance of positive and productive relationships with its members; and
- ◆ changes in public policy towards the youth sector which could result in less alignment between our objectives and those of Government as a funder.

The Trustees believe that by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate these risks. Additionally, the Trustees have led the development of a new risk management system which involves regular review of identified risks and issues and assessment of effectiveness of risk mitigation.

The charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its Trustees, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the period totalled £5,506 (2018 – £6,032) and provides cover of up to a maximum of £5 million.

Reserves

Every charity is required to disclose its reserves policy. This is often phrased in terms of keeping sufficient unrestricted reserves to fund a number of months' normal operations. Historically, under the terms of Youth United grants from the Department of Communities and Local Government and the Cabinet Office, the charity did not generate surplus reserves as the monies were primarily for restricted purposes. As a result, Youth United does not operate with significant levels of unrestricted funds.

At 30 September 2019 Youth United has unrestricted funds of £97,008 available to support the Foundation's charitable objectives.

At the 30 September 2019, the Foundation had restricted reserves of £45,085 primarily related to grant funding from the Prince Of Wales Trust which will be spent in 2019/20.

Structure, governance and management (continued)

Reserves (continued)

The Trustees continue to review the Foundation's reserves policy and ways to consistently achieve our ambition of having minimum reserves equivalent to three months' unrestricted expenditure.

Fund raising

The Foundation does not fundraise directly with individuals and therefore is not registered with the Fundraising Regulator.

When donations from individuals be received the Foundation aims to protect personal data and never sells data or swaps data with other organisations. The charity manages its own fundraising activities. The Foundation undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2018/19, the Foundation received no complaints about its fundraising activities

Statement of Trustees' responsibilities

The Trustees (who are also directors of the Youth United Foundation for the purposes of company law) are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each period which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the Youth United Foundation for that period.

In preparing financial statements, Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in 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);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Statement of Trustees' responsibilities (continued)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Plans for the future

In January 2020 the Government announced a major new investment in young people of £500m in a Youth Investment Fund. The Foundation played a key role in the Back Youth Alliance which worked closely with Government to develop this concept, and there are reasonable prospects that the uniformed youth sector will benefit from it when distribution arrangements are announced later in 2020.

YUF has also been working closely with charitable trusts and foundations with a view to securing a medium term grant to cover its core funding. We have also taken steps to reduce our operating costs while we are waiting for these funding decisions.

The relationship between the Foundation and the Network has been strengthened in recent months through very regular meeting during the Covi-19 crisis; maintaining this close collaboration will be a priority for YUF in 2020.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and signed on behalf of the Trustees by:

Trustee

Date

Trustees

The Trustees serving in the year and to the date of this report were as follows:

Appointed Trustees	Dates	Role
Julian Barrell	Appointed 13 April 2016	Fundraising Trustee
Tina Hallett	Appointed 01 March 2016	Trustee
Shyama Perera	Re-appointed 23 January 2018	Communications Trustee
Jennie Price	Appointed 02 October 2015	Chair of the Board
Paul Stephen	Re-appointed 23 January 2018	Treasurer

Network nominated Trustees

Martin Coles (Sea Cadets)	Appointed 18 September 2016	Network Trustee
Alex Peace-Gadsby	Appointed 20 October 2016	Network Trustee

Charity personnel

Director: Samantha Hyde from 1 August 2017 to 31 January 2019

Interim Director: Myles Bremner from 31 January 2019 to 30 April 2019

Director: Adam Bonner from 1 May 2019 to 4 December 2019

Professional advisers

Auditors: Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers: NatWest Bank, Gredley House, 1-11 Broadway, Stratford, London, E5 4DX

Solicitors: Stone King LLP, 16 St John's Lane, London, EC1M 4BS

HR Adviser: Bradic Ltd, The Bell, Cottered, Herts, SG9 9PT

Reference Information

Registered charity number: 1147952

Company number: 07983862 (England and Wales)

Registered address: 202 Lambeth Road, London SE1 7JW

Telephone: +44 (0)207 4017601

Website: www.youthunited.org.uk

Email: youth.united@yuf.org.uk

Independent auditor's report to the members of the Youth United Foundation

Opinion

We have audited the financial statements of Youth United Foundation (the 'charitable company') for the year ended 30 September 2019 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 30 September 2019 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Katharine Patel, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities Year ended 30 September 2019

	Notes	Unrestricted funds £	Restricted funds £	Total funds Year ended 30 September 2019 £	Unrestricted funds £	Restricted funds £	Total funds Year ended 30 September 2018 £
Income:							
Donations		437	—	437	—	—	—
Charitable activities	1	2,500	5,167,342	5,169,842	157,250	349,000	506,250
Investment income		151	—	151	3	—	3
Total income		3,088	5,167,342	5,170,430	157,253	349,000	506,253
Expenditure:							
Charitable activities	2	374,097	4,846,138	5,220,235	271,212	301,556	572,768
Total expenditure		374,097	4,846,138	5,220,235	271,212	301,556	572,768
Net (expenditure) income for the year		(371,009)	321,204	(49,805)	(113,959)	47,444	(66,515)
Transfers	8	406,269	(406,269)	—	75,519	(75,519)	—
Net movement in funds		35,260	(85,065)	(49,805)	(38,440)	(28,075)	(66,515)
Reconciliation of funds:							
Balances brought forward at 1 October 2018	8/9	61,748	130,150	191,898	100,188	158,225	258,413
Balances carried forward at 30 September 2019	8/9	97,008	45,085	142,093	61,748	130,150	191,898

All income and expenditure derived from continuing activities in the above two financial periods.

The statement of financial activities includes all gains and losses.

Balance sheet 30 September 2019

	Notes	30 September 2019 £	30 September 2018 £
Current assets			
Debtors	6	—	7,000
Cash at bank and in hand		206,591	247,250
Total current assets		206,591	254,250
Creditors: amounts falling due within one year	7	(64,498)	(62,352)
Total net assets		142,093	191,898
The funds of the charity:			
Income funds:			
Restricted funds	8	45,085	130,150
Unrestricted funds		97,008	61,748
	9	142,093	191,898

Approved by the Trustees on
and signed on their behalf by:



Chair & Trustee



Trustee

Company registration number: 07983862 (England and Wales)

Statement of cash flows Year ended 30 September 2019

	Notes	30 September 2019 £	30 September 2018 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(40,810)	(35,365)
Cash flows from investing activities:			
Interest received		151	3
Net cash provided from investing activities		151	3
Change in cash and cash equivalents in the year		(40,659)	(35,362)
Cash and cash equivalents at 1 October 2018	B	247,250	282,612
Cash and cash equivalents at 30 September 2019	B	206,591	247,250

Notes to the statement of cash flows for the year to 30 September 2019.

A Reconciliation of net movement in funds to net cash used in operating activities

	30 September 2019 £	30 September 2018 £
Net movement in funds (as per the statement of financial activities)	(49,805)	(66,515)
Adjustments for:		
Interest received	(151)	(3)
Decrease (increase) in debtors	7,000	(7,000)
Increase (decrease) in creditors	2,146	38,153
Net cash used in operating activities	(40,810)	(35,365)

B Analysis of cash and cash equivalents

	30 September 2019 £	30 September 2018 £
Cash at bank and in hand	206,591	247,250
Total cash and cash equivalents	206,591	247,250

Principal accounting policies 30 September 2019

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year ended 30 September 2019.

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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the modification to a fair value basis as specified in the accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

All financial information is presented in British Pounds Sterling (£), the charity's functional currency, and has been rounded to the nearest pound (£).

Critical accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates and judgements. It also requires the Trustees to exercise judgement in the process of applying accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including an expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, event or actions, actual results may differ from those estimates.

The Trustees do not consider that there are any significant areas of estimation or judgment that affect the financial statements.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The full impact of the global coronavirus pandemic is still unknown and it is therefore not currently possible to evaluate all the future implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy. An immediate impact has been the delay or postponement of ongoing discussions with both existing and prospective funding bodies regarding additional future grant funding awards. The Trustees believe that these funding discussions will re-commence in late 2020 and that funding commitments will continue to be received making sufficient cash resources available to meet future expenditure and allow the charity to meet its liabilities as they fall due.

Assessment of going concern (continued)

The Trustees having considered the future impact of the pandemic on the charity's future funding commitments, have concluded that although there may be some negative consequences, it is appropriate for the charity to continue to prepare its accounts on the going concern.

Income

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It includes VAT which cannot be recovered.

Expenditure on charitable activities

The costs of charitable activities comprise expenditure on the charitable company's primary charitable purposes as described in the Trustees' report. Such costs include:

- ◆ Grant payments
- ◆ Salaries and other staff related costs
- ◆ Office and property related costs
- ◆ Publicity and dissemination costs
- ◆ Support costs
- ◆ Governance costs

Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, personnel and governance costs and also include support in the form of personnel development, financial procedures, the provision of office services and equipment and a suitable working environment.

Governance costs are the costs associated with the governance of the charitable company and its assets. Included within this category are costs associated with the strategic, as opposed to the day to day, management of the charitable company's activities.

Financial instruments

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities and their measurement basis is as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost as detailed in note 8. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Debtors

Trade and other debtors are initially recognised at their settlement amount and subsequently at amortised cost or their recoverable amount. Impairment provisions are recognised when there is objective evidence, such as significant financial difficulties on the part of the counterparty or default or a significant delay in payment, that the charity will be unable to collect all of the amounts due.

Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand represents cash that is available on demand or has a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year are disclosed as short term deposits.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be measured or estimated reliably.

Creditors and provisions are initially recognised at fair value, being the amount the charity anticipates it will pay to settle the debt, and subsequently at amortised cost.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the financial statements. Expenditure incurred in fulfilling the objective of each restricted fund is charged against the fund balance and shown in the relevant expenditure category in the charity's statement of financial activities.

Notes to the financial statements Year ended 30 September 2019

1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2019 £
Grants receivable:			
. DCMS	—	4,987,074	4,737,074
. DCR Allen	—	6,600	6,600
. Armed Forces Covenant	—	14,158	14,158
. Experian	2,500	—	2,500
. The Prince of Wales Charitable Foundation	—	97,010	97,010
. MHCLG	—	62,500	62,500
2019 Total income from charitable activities	2,500	5,167,342	5,169,842

	Unrestricted funds £	Restricted funds £	2018 £
Grants receivable:			
. DCLG	—	200,000	200,000
. The Prince of Wales Charitable Foundation	150,000	—	150,000
. MHCLG	—	125,000	125,000
. NYSAF (Pears)	—	15,000	15,000
. NESTA	—	9,000	9,000
. Young Citizens	4,000	—	4,000
. St John's Ambulance	3,000	—	3,000
. PwC Foundation	250	—	250
2018 Total income from charitable activities	157,250	349,000	506,250

2 Expenditure

	Direct charitable expenditure £	Support costs £	2019 £
Charitable activities			
. Grants payable (see below)	4,494,500	—	4,494,500
. Programme costs (see below)	340,764	367,497	708,261
	4,835,264	367,497	5,202,761
. Governance (see note 3)	10,874	6,600	17,474
2019 Total expenditure	4,846,138	374,097	5,220,235
	Direct charitable expenditure £	Support Costs £	2018 £
Charitable activities			
. Programme costs (see below)	328,008	229,376	557,384
. Governance (see note 3)	15,384	—	15,384
2018 Total expenditure	343,392	229,376	572,768

Notes to the financial statements Year ended 30 September 2019

2. Expenditure (continued)

The direct charitable expenditure, known as programme costs, consist of the following principal expenditure:

	Direct charitable expenditure £	Support costs £	2019 £
Programme costs:			
Staff costs (note 4)	326,120	261,423	587,543
<i>Other expenses</i>			
. Professional fees	—	2,232	2,232
. Marketing	12,058	173	12,231
. Premises and office costs	722	44,362	45,084
. Staff related costs	—	40,724	40,724
. Travel	1,791	9,363	11,154
. Insurance	—	5,506	5,506
. Other costs	73	3,714	3,787
2019 Total programme expenditure	340,764	367,497	708,261

	Direct charitable expenditure £	Support costs £	2018 £
<i>Programme costs:</i>			
Staff costs (note 4)	237,407	173,432	410,839
<i>Other expenses</i>			
. Professional fees	5,328	300	5,528
. Marketing	7,490	18,502	25,992
. Irrecoverable VAT	5,547	6,526	11,073
. Premises and office costs	38,440	15,973	54,413
. Staff related costs	17,011	6,794	23,805
. Travel	8,614	6,777	15,391
. Insurance	4,960	1,072	6,032
. Other costs	3,311	—	3,311
2018 Total programme expenditure	328,008	229,376	557,384

Grants payable were made to the following Youth United organisations: including Fire Cadets, St John Ambulance, Voluntary Police Cadets, Sea Cadets, The Scout Association, Girl Guides, Scouts, The Girls' Brigade and The Boys' Brigade. Grants were also made to The Jewish Lads' and Girls' Brigade. No grants were made in the year ended 30 September 2018. Further information on grants paid is available from the charity's registered office.

The following types of grant were made to the above organisations in the year:

Reach grants: Immediate support to organisations to get their organisational structures and systems further developed to provide the core for recruiting new staff, developing new activity, project managing the activity etc.

Stronger Foundation grants: to support strategic capacity building including the provision of learning and development activities and co-ordinated work across the Youth United network to develop shared systems and data infrastructure.

Notes to the financial statements Year ended 30 September 2019

3 Governance

	Unrestricted funds £	Restricted funds £	2019 £	2018 £
Legal and professional fees	1,214	6,600	7,814	7,464
Auditor's remuneration				
. Statutory audit services (including VAT)	9,660	—	9,660	7,920
Trustees' expenses	—	—	—	—
2019 Total governance expenditure	10,874	6,600	17,474	15,384

4 Staff costs including key management personnel and Trustees' remuneration

	2019 £	2018 £
Staff costs for employees during the year were as follows:		
Wages and salaries	172,401	202,840
Social security costs	14,293	13,736
Pension costs	16,725	1,654
	203,419	218,230
Consultants' fees	384,124	185,547
	587,543	403,777
Ex-gratia severance costs	—	7,062
	587,543	410,839

The ex-gratia severance costs for the year ended 30 September 2018 were for non-statutory redundancy payments made to two employees.

In the year ended 30 September 2019, no employee earned above £60,000 per annum (including taxable benefits but excluding employer's pension contributions) (2018 – one employee earned between £80,000 and £90,000).

The average monthly number of employees (including key management personnel) during the year was four (2018 - five).

Key management consisted of the trustees, who received no remuneration in respect of their services as a Trustees during the year and the Director. The position of Director was occupied, at different times, by three individuals during the year. The total emoluments of key management was £89,944 (2018 - £94,498).

No Trustees were reimbursed for expenses (2018 - £nil).

5 Taxation

Youth United Foundation is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Notes to the financial statements Year ended 30 September 2019

6 Debtors

	30 September 2019 £	30 September 2018 £
Prepayments and accrued income	—	7,000
	—	7,000

7 Creditors: amounts falling due within one year

	30 September 2019 £	30 September 2018 £
Accounts payable	55,585	22,675
Taxation and social security	—	5,192
Other creditors and accruals	8,913	34,485
	64,498	67,352

8 Funds

Restricted funds:

The charity's restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:

	At 30 September 2018 £	Income £	Expenditure £	Transfers £	At 30 September 2019 £
Cabinet Office (Uniformed Youth Social Action Fund)	5,150	—	—	(5,150)	—
MHCLG	125,000	62,500	(87,500)	(100,000)	—
Armed Forces Covenant	—	14,158	(14,158)	—	—
DCMS	—	4,987,074	(4,730,202)	(253,509)	3,363
Prince of Wales Fund	—	97,010	(9,278)	(47,010)	40,722
DCR Allen	—	6,600	(5,000)	(600)	1,000
	130,150	5,167,342	(4,846,138)	(406,269)	45,085

Transfers represent the allocation of support costs.

Comparatives	At 30 September 2017 £	Income £	Expenditure £	At 30 September 2018 £
Cabinet Office (Uniformed Youth Social Action Fund)	5,150	—	—	5,150
NESTA	5,000	9,000	(14,000)	—
DCLG	59,562	200,000	(259,562)	—
Queen's Trust	75,519	—	(75,519)	—
NYSAF (Pears)	12,994	15,000	(27,994)	—
MHCLG	—	125,000	—	125,000
	158,225	349,000	(315,330)	130,150

8. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

◆ **Cabinet Office (UYSAF)**

This project was awarded from the Cabinet Office to provide young people with social action opportunities.

◆ **MHCLG**

A grant for a Social Integration project which aims to recruit hard to reach young people into uniformed youth groups. This grant builds on the work completed in 2017-18 to deliver on key strategic objectives for MHCLG on increasing integration and social mixing amongst young people in the UK. The core objectives of the project were as follows:

- To make social integration a key strategic value across the network by ensuring units are a welcome and safe space for children and young people of all nationalities and faiths;
- To strengthen the evidence that uniformed youth have a positive experience of social mixing; and
- Funds used for YUF leadership support.

◆ **Armed Forces Covenant**

YUF partnered with the charity *Remembered* on their *There But Not There* (TBNT) commemoration programme over the remembrance period. Supported by a grant, arranged through Remembered, from the Armed Forces Covenant Fund, over 640 units across the country received Tommy Silhouettes which they used for local, youth-led remembrance activities. We estimate that over 31,000 uniformed youth were involved with the project and the events were attended by over 130,000 other members of the local community. This project not only encouraged young people to engage in remembrance and find out about those in their community who have given their lives, but it also created an opportunity to bring communities together.

◆ **DCMS**

The Uniformed Youth Fund (UYF) saw up to £4,490,000 of grant funding directed to uniformed youth organisations, to engage thousands of young people living in areas of deprivation, or experiencing other forms of disadvantage, within England. Delivery focussed on areas of high deprivation or in reaching young people experiencing challenges relating to priorities identified by Government, namely mental health, wellbeing, loneliness.

The objectives of the Project were to:

- Create a minimum of 5,500 new places for young people from disadvantaged backgrounds (by the end of 2019-20);
- Recruit a minimum of 750 new adult volunteers (by the end of 2019-20);
- Create and foster units, sections and volunteers which are self-sustaining;
- Support the Network to build the infrastructure and tools to continue to scale up and tackle the waiting lists beyond the current financial year e.g. developing and testing resources to help new volunteers set up units in areas of deprivation;

8. Funds (continued)

◆ DCMS (continued)

- Develop YUF's UNIT mapping tool to drive a more data-driven approach and insight for the sector;
- Research to understand better the link between membership of uniformed youth organisations and addressing youth loneliness; and
- Evaluate the effectiveness of grant funding in reaching young people from disadvantaged backgrounds and deliver a set of learning and development activities based on this evaluation, as well as the UNIT development and loneliness research.

◆ Prince of Wales Fund

The grant of £150k from The Prince of Wales Charitable Fund was to support YUF operational costs for one year, to enable the organisation to build resource and develop strategically to secure growth for the uniformed youth sector. In doing so, this supported YUF to further our aims that every young person has the opportunity to engage in uniformed youth activities.

The grant was used primarily to support the core operational costs of YUF including key staffing positions. In addition to supporting running costs and significantly contributing to the role of Director, it allowed YUF to introduce a Head of Development role. Supporting the Director in facilitating partnerships, developing new relationships and active engagement with governmental policy agenda (such as the Civil Society Strategy and the Integration Green Paper), this role has significantly contributed to building organisational profile.

◆ DCR Allen

A grant to set up a new unit in a disadvantaged area of the UK, ensuring that young people who would not otherwise have the opportunity to be part of such a group are given that opportunity.

Unrestricted funds

As at 30 September 2019, Youth United Foundation had unrestricted funds of £97,008 (2018 – £61,748).

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 30 September 2019 £
Fund balances at 30 September 2019 are represented by:			
Current assets	115,822	90,769	206,591
Creditors: amounts falling due within one year	(18,814)	(45,684)	(64,498)
	97,008	45,085	142,093

Notes to the financial statements Year ended 30 September 2019

10 Related party transactions

During the period ended 30 September 2019, £25,332 (2018 - £25,381) was paid to Marine Society & Sea Cadets (MSSC) for the rental of the Foundation's offices. This organisation is one of the Network members of Youth United Foundation and a Trustee of the charity, Martin Coles, is the Chief Executive of MSSC. The charity moved to the MSSC offices in July 2013 and pays market rates. Since July 2014 the charity has also had use of MSSC's telephone system which the charity is invoiced for on an arm's length basis. During the period ended 30 September 2019 £222 (2018-£125) was paid to MSSC in relation to these charges.

11 Lease commitments

At 30 September 2019, the charity's future minimum payments under non-cancellable operating leases were as follows:

	30 September 2019 £	30 September 2018 £
Land and buildings		
Amounts payable:		
Within one year	6,100	13,095

12 Controlling party

The Trustees are members of the charitable company together with representatives from Network organisations. There is no overall controlling party.

13 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or within one year after he/she ceases to be a member, an amount not exceeding £1.