

Company number: 6486517

Charity Number: 1125563

Youth Focus North West Limited

Report and financial statements
For the year ended 31st March 2020

Youth Focus North West Limited
Reference and administrative information
for the year ended 31st March 2020

Company number 6486517

Charity number 1125563

Registered office and operational address Unit 6B, Micklehead Business Village
St Michaels Road
St Helens
Merseyside
WA9 4YU

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Tony McGee	Chair
Bernard Booth	Treasurer
Tracey Walsh	
Nicola Parker	
Sue Lomas	
Aiden Ray	
Michelle Saidi	(resigned 19/10/2019)
William Adams	(appointed 19/10/2019)
Iqra Ali	(appointed 13/02/2019)
Colin Scicluna	(appointed 13/07/2019)

Trustees who held title to property belonging to the charity during the reporting period or at the date of approval were:

Key management	Elizabeth Harding	Chief Executive (until July 2019)
personnel	Stuart Dunne	Chief Executive (from July 2019 onwards)

Bankers Co-operative Bank
12-14 Old Market Place
Warrington
WA1 1BQ

Independent examiner Jennifer Daniel FCCA DChA Slade & Cooper Limited
Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

Youth Focus North West Limited
Trustees' annual report
for the year ended 31st March 2020

The trustees present their report and the unaudited financial statements for the year ended 31st March 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

'The advancement of the education of young people and those who work with young people in the North West of England so that said young people may develop their personal, social, physical and spiritual capacities, achieve their potential and find their place as active members of their communities and society as a whole.'

We have referred to the guidance contained in the Charity's Commission general guidance on public benefit when reviewing our aim and objectives and in planning our activities. The trustees have considered how the activities will contribute to the aims and objectives of the charity.

Our Mission:

To help young people realise their potential and become active citizens.

Our Aims:

To support the effectiveness, efficiency, quality and relevance of youth work across the region.

To support services working with young people to maximise young peoples' opportunities for personal and social development and help them make a successful transition to adult life and citizenship.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on education and engagement and are undertaken to further Youth Focus North West Limited's charitable purposes for the public benefit.

Youth Focus North West (YFNW) is an organisation with strong youth work roots. We work in partnership with young people and organisations to have a voice where it counts. Our youth voice work gives young people the opportunities to make a difference individually, locally, regionally and nationally. We nurture

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Trustees' annual report
for the year ended 31st March 2020

youth work practice and we create networks, broker partnerships and open up opportunities for young people and organisations to work together.

We improve young people's lives through Youth Work. The work of YFNW falls naturally into three strands:

1. We work with young people to have a voice and we work with organisations and services who want to give young people a voice. - DELIVER
2. We help develop Youth Work practice. - DEVELOP
3. We bring people together to create networks and partnerships. – BRING TOGETHER

Financial review

I am pleased to report Youth Focus North West remains in a stable financial position at the year-end despite sustained government austerity measures and the early effect of the pandemic Covid19 virus. Staff within the Company are now working in different ways and remote working ensuring social distancing measures. Some staff have taken furlough in the month of May at their own request, due to personal circumstances. Despite the pandemic our work has continued and unexpectedly flourished, providing a clear direction on our modus operandi for future working that will combine a mixture of traditional and modern methods of communicating and working with young people. Looking to the future there are clear signs that the government will improve funding to the youth sector and we are optimistic that our wider role in supporting others will further develop as additional funding is made available. The Company continues to work with old and new partners, enabling us to maintain our position as leaders within the region and ensuring the voices of young people are both listened to and responded to. The partnerships with United Utilities, Greater Manchester Combined Authority, Scottish Power and the National Youth Agency continue to provide opportunities, are exciting and enable the Company to offer increased benefits for young people, staff, local authorities and the third sector. The Company with the aid of sound financial management and the support of both its staff and young people generated another positive financial outcome for the reporting period with a net increase in reserves of £49,098 to £238,157. The financial position of the Company is once again on solid foundations. Further growth is expected although in the short-term 2021/2022 might be a challenging year as the full ramifications of the pandemic affect the economy, local government and the third sector.

The Company has continued support through the discretionary grant contributed by North West region local authority members in return for services provided. As always we are grateful for their support and the partnership opportunities provided. A revised contribution scheme that is considered fairer and proportionate is now agreed with them for the next financial year. There is a 44% increased income over the previous financial year evidencing the high regard in which stakeholders and partners have in the Company and its value to local and regional services. Contract income for direct delivery of services continues to grow comprising the bulk of income generation. Total income was £375,884 compared to £268,966 in the previous financial year and this is very encouraging especially as we were operating at a reduced staffing level. Expenditure was £326,786 resulting in an income gain of £49,098 in an excellent financial year. Expenditure was at a level commensurate with the outlay required for the additional income. The Company now operates an equitable profit sharing scheme to permanent staff, based on contracted hours worked, is

Youth Focus North West Limited
Trustees' annual report
for the year ended 31st March 2020

in its second year and is well received. It is no more than staff deserve in difficult and unprecedented circumstances.

The recruitment of the additional operational member of staff has been beneficial to the team but owing to the uncertainties regarding the implications of Covid19 the vacant Operations Manager has been held in moratorium. The post will now be recruited as the Board are confident that we are in a stable and growth position. The CEO has settled into their role well and this is evident in the increase income. The internal appointment through open competition ensured continuity with no disruption to services provided. Restructuring and recruitment has taken place for the social media post and administrative post.

There are no uncertainties regarding the Units ability to continue as a going concern over the forthcoming year. Neither is there any fund, restricted or unrestricted that is in difficulty. There is a large amount of restricted funds held primarily held to meet the costs of the NYA contract. The expenditure budget for next year is reduced as we are now working in different ways due to the implications of Covid19. Paradoxically we are operating on a year start profit rather than chasing shortfalls. It is anticipated that we will continue to utilise a more varied method of working to continue with this trend. The Board are of the view that the role for the Company is still evolving to the ever changing economic and political climate. We will continue to review how we work with, and collaborate with others. We are in a strong position and board members, staff and young people are optimistic that new work will develop from regional changes, and are confident that we will continue to recruit new income sources as well as meet contracts that we currently hold.

Reserves policy

The Directors have set the Charity's unrestricted reserves at a level of around £80,000 to cover closure and redundancy costs. This objective has been met and the Directors aim to hold £100,000 in reserve to support the charity over the next 12-18 months. Consideration needs to be given to funding in the event of long term sickness, maternity or pension liabilities which would increase the financial burden.

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CHAIRS REPORT

It is very pleasing and encouraging to reflect on the work of YFNW during this past year. Not only has our core activity around supporting young people's engagement through elements such as YouthForia continued strongly, other aspects which had receded somewhat have been revived and positively received. In addition, our financial position remains positive and stable, and we have moved successfully to create a new more uniform and relevant financial relationship with our Local Authority partners.

Following the financial crisis of 2008-09, the youth sector, as with other areas of public service, suffered a lessening of support, and a stasis in leadership and development as policy and strategy goals were redefined. Many organisations, including YFNW, reassessed and re-positioned their work and "offer" to young people. In recent years this has clearly borne fruit, and is a credit to our team and the young people who have delivered these changes.

Our renewed delivery of youth work training and leadership of networks of key players to help them to respond to the new environment and build enhanced youth provision point the way to how we again can provide other meaningful support for the delivery of youth work in the region and beyond. Other strategic relationships such as that with the Greater Manchester Combined Authority, and with sponsors such as United Utilities linking to YouthForia on environmental challenges also show how we enable partners to support young people's engagement and development.

YFNW has undergone significant transition itself, with the departure of our Chief Executive, Liz Harding, to new opportunities. I would like to thank Liz for her truly enormous contribution over many years, and it is her leadership and vision that has delivered the changes I spoke of above. It is also extremely pleasing to record the success of Stuart Dunne in becoming Chief Executive, and making such a positive start, notably in responding to the massive challenge that has hit everyone in 2020.

That challenge is Covid-19, and though strictly speaking it falls outside the period of this report, it seems appropriate to reflect that subsequently YFNW has moved very successfully to adjust its work to the virtual world demanded by the response to the virus. That adaptability and determination bodes well for the future.

Youth Focus North West Limited
Trustees' annual report
for the year ended 31st March 2020

Structure, governance and management

Recruitment and Appointment of Trustees:

The Directors of the company are also charity trustees for the purposes of charity law and serve according to the Memorandum and Articles of Association. Trustees are drawn from the youth and community sector and are appointed at the AGM. The Chair is nominated from existing members

Trustee Induction and Training

Trustees are already familiar with the practical work of the charity. An induction pack will be available for any new Trustees that may join the Board from wider sectors.

Organisational Structure:

YFNW is governed by a Board of Directors, consisting of youth work professionals and young alumni. The Board is consulted on strategic and operational matters and when necessary separate meetings between the Chair and the Chief Executive (who is also the company secretary) will be held. The staff team consists of a full time Chief Executive, 2 development workers, a business development manager, support worker and team administrator. When required, consultants, researchers and bank staff may be contracted for specific work.

The organisation is a charitable company limited by guarantee, incorporated on 28 January 2008 and registered as a charity in August 2008. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 2020 was 9 (2019:7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Related parties and relationships with other organisations:

Youth Focus NW is a member of the Network of Regional Youth Work Units England.

Risk management:

The Trustees have considered the risks to which the Charity is exposed and have established systems for mitigating those risks. External risks have been minimised by implementing appropriate policies. The key external risk is the lack of availability of unrestricted funding. The Trustees carefully monitor the position regarding these funds.

Internal risks have been minimised by implementing procedures for authorising transactions and to ensure consistent quality of delivery for all aspects of the Charity's activities. Strategic and operational risks are reviewed regularly.

Youth Focus North West Limited
Trustees' annual report
for the year ended 31st March 2020

Statement of responsibilities of the trustees

The trustees (who are also directors of Youth Focus North West Limited for the purposes of company law) are responsible for preparing the trustees' annual report and the 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 financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

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.

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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 30 SEP/2020 and signed on their behalf by:



Bernard Booth
Treasurer

Independent examiner's report
to the members of
Youth Focus North West Limited

I report on the accounts of the company for the year ended 31 March 2020 which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which 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 that in any material respect:

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.



Jennifer Daniel FCCA DChA
Slade & Cooper Ltd.
Green Fish Resource Centre, 46-50 Oldham Street
Manchester, M4 1LE
Date: 20/10/2020

Youth Focus North West Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Income from:					
Charitable activities:	3	375,624	-	375,624	268,914
Investments	4	260	-	260	52
Total income		375,884	-	375,884	268,966
Expenditure on:					
Charitable activities:	5	326,786	-	326,786	258,288
Total expenditure		326,786	-	326,786	258,288
Net income/(expenditure) for the year	7	49,098	-	49,098	10,678
Transfer between funds		-	-	-	-
Net movement in funds for the year		49,098	-	49,098	10,678
Reconciliation of funds					
Total funds brought forward		187,059	2,000	189,059	178,381
Total funds carried forward		236,157	2,000	238,157	189,059

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Youth Focus North West Limited
Company number 6486517
Balance sheet as at 31 March 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	11	332	665
Total fixed assets		332	665
Current assets			
Debtors	12	50,985	101,039
Cash at bank and in hand		286,141	233,565
Total current assets		337,126	334,604
Liabilities			
Creditors: amounts falling due in less than one year	14	(99,301)	(146,210)
Net assets		238,157	189,059
The funds of the charity:			
Restricted income funds	16	2,000	2,000
Unrestricted income funds	17	236,157	187,059
Total charity funds		238,157	189,059

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 22 form part of these accounts.

Approved by the trustees on 30/09/2020 and signed on their behalf by:

Signature



Tony McGee

Signature



Bernard Seth Booth

Youth Focus North West Limited
Statement of Cash Flows
for the year ending 31 March 2020

	Note	2020 £	2019 £
Cash provided by/(used in) operating activities	19	52,316	71,307
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		260	52
Cash provided by/(used in) investing activities		260	52
Increase/(decrease) in cash and cash equivalents in the year		52,576	71,359
Cash and cash equivalents at the beginning of the year		233,565	163,319
Cash and cash equivalents at the end of the year		286,141	234,678

Notes to the accounts for the year ended 31 March 2020

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Youth Focus North West Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2020 (continued)

c Income

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

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

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

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

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

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	5 years
Office fixtures and equipment	4 years

i Debtors

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

j 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.

k 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.

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

I Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within expenditure on charitable activities.

The money purchase plan is managed by Royal London Mutual Insurance Society Limited Plc and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

There were no contributions outstanding at the year-end of £864 (2019 : £864).

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2020 £
Conferences and training	34,158	-	34,158
Membership subscriptions	38,798	-	38,798
Contract income	298,009	-	298,009
Fees	4,659	-	4,659
	<hr/>	<hr/>	<hr/>
Total 2020	375,624	-	375,624
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Previous reporting period

	Unrestricted £	Restricted £	Total 2019 £
<i>Awards for All grant</i>	-	9,000	9,000
<i>Conferences and training</i>	20,393	-	20,393
<i>Membership subscriptions</i>	57,528	-	57,528
<i>Contract income</i>	177,657	-	177,657
<i>Fees</i>	4,336	-	4,336
	<hr/>	<hr/>	<hr/>
Total 2019	259,914	9,000	268,914
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

4 Investment income

	2020 £	2019 £
Income from bank deposits	260	52
	<u>260</u>	<u>52</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Analysis of expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2020 £
Staff costs	169,768	-	169,768
Premises costs	15,211	-	15,211
Administrative costs	21,885	-	21,885
Project costs	117,609	-	117,609
Depreciation	333	-	333
Governance costs (see note 6)	1,980	-	1,980
	<u>326,786</u>	<u>-</u>	<u>326,786</u>
Total 2020	326,786	-	326,786

Previous reporting period

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2019 £</i>
<i>Staff costs</i>	<i>168,971</i>	<i>-</i>	<i>168,971</i>
<i>Premises costs</i>	<i>9,945</i>	<i>-</i>	<i>9,945</i>
<i>Administrative costs</i>	<i>17,149</i>	<i>-</i>	<i>17,149</i>
<i>Project costs</i>	<i>52,910</i>	<i>7,000</i>	<i>59,910</i>
<i>Depreciation</i>	<i>333</i>	<i>-</i>	<i>333</i>
<i>Governance costs</i>	<i>1,980</i>	<i>-</i>	<i>1,980</i>
	<u>251,288</u>	<u>7,000</u>	<u>258,288</u>
Total 2019	251,288	7,000	258,288

6 Analysis of governance costs

	Total 2020 £	Total 2019 £
Accountancy services	1,500	1,500
Independent examination	480	480
	<u>1,980</u>	<u>1,980</u>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2020	2019
	£	£
Operating lease rentals:		
Equipment	-	395
Independent examiner's fee - accountancy	1,250	1,250
Independent examiner's fee - payroll	346	269
Independent examination	400	400
	<hr/>	<hr/>

8 Staff costs

Staff costs during the year were as follows:

	2020	2019
	£	£
Wages and salaries	132,495	136,642
Social security costs	9,150	10,059
Pension costs	8,747	13,817
	<hr/>	<hr/>
	150,392	160,518
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 6 (2019: 5).

The key management personnel of the charity comprise the board trustees. The total employee benefits of the key management personnel of the charity were £Nil (2019: £Nil).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2019: Nil).

No trustees received travel and subsistence expenses during the year (2019:£nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil).

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

Cost	Computer equipment £
At 1 April 2019	13,454
Additions	-
Disposals	-
	<hr/>
At 31 March 2020	13,454
	<hr/> <hr/>
Depreciation	
At 1 April 2019	12,789
Charge for the year	333
Disposals	-
	<hr/>
At 31 March 2020	13,122
	<hr/> <hr/>
Net book value	
At 31 March 2020	332
	<hr/> <hr/>
<i>At 31 March 2019</i>	<i>665</i>
	<hr/> <hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

12 Debtors

	2020 £	2019 £
Trade debtors	32,845	75,374
Prepayments and accrued income	18,140	25,665
	<hr/>	<hr/>
	50,985	101,039
	<hr/> <hr/>	<hr/> <hr/>

13 Cash at bank and in hand

	2020 £	2019 £
Cash at bank and on hand	286,141	233,565
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,204	3,594
Other creditors and accruals	1,980	1,980
Deferred income	91,255	137,177
Taxation and social security costs	2,862	3,459
	<hr/>	<hr/>
	99,301	146,210
	<hr/> <hr/>	<hr/> <hr/>

15 Deferred income

	2020 £	2019 £
Annual membership and contract income		
Deferred grant brought forward	137,177	89,995
Income received	319,455	248,632
Released to income from charitable activities	(365,377)	(201,450)
	<hr/>	<hr/>
Deferred income carried forward	91,255	137,177
	<hr/> <hr/>	<hr/> <hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Awards for All	2,000	-	-	-	2,000
Total 2020	2,000	-	-	-	2,000
Previous reporting period	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2019 £</i>
<i>Awards for All</i>	-	9,000	(7,000)	-	2,000
Total 2019	-	9,000	(7,000)	-	2,000

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	187,059	375,884	(326,786)	-	236,157
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	187,059	375,884	(326,786)	-	236,157
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2019 £</i>
General fund	178,381	259,966	(251,288)	-	187,059
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	178,381	259,966	(251,288)	-	187,059
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total £
Tangible fixed assets	332	-	332
Net current assets/(liabilities)	235,825	2,000	237,825
	<hr/>	<hr/>	<hr/>
Total 2020	236,157	2,000	238,157
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Previous reporting period</i>			
	<i>General fund £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>665</i>	<i>-</i>	<i>665</i>
<i>Net current assets/(liabilities)</i>	<i>186,394</i>	<i>2,000</i>	<i>188,394</i>
	<hr/>	<hr/>	<hr/>
Total 2019	187,059	2,000	189,059
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/(expenditure) for the year	49,098	10,678
Adjustments for:		
Depreciation charge	333	333
Dividends, interest and rents from investments	(260)	(52)
Decrease/(increase) in debtors	50,054	12,179
Increase/(decrease) in creditors	(46,909)	48,169
	<hr/>	<hr/>
Net cash provided by/(used in) operating	52,316	71,307
	<hr/> <hr/>	<hr/> <hr/>