

Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020



gwasanaeth eiriolaeth
ieuenctid cenedlaethol

national youth
advocacy service

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr M Best	
	Ms M Cover	(Appointed 11 December 2019)
	Ms K Harris	(Appointed 11 December 2019)
	Mr B Hulme (Chairman)	
	Mr R Jones MBE	
	Mrs J Timms OBE	
	Mr R A Wright	
	Dr E Vizard	
Chief Executive	Ms R Waters	
Secretary	Ms R Waters	
Charity number	1012485	
Company number	2722134	
Registered office	Tower House 1 Tower Road Birkenhead Wirral CH41 1FF	
Auditors	BWM Castle Chambers 43 Castle Street Liverpool L2 9SH	
Bankers	National Westminster Bank Plc 32 Market Street Leigh Lancashire WN7 1DX	
Investment advisors	Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP	

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**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2020**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

The year ending 31st March 2020 continued to see a small increase in revenue with the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2020 continue to be in the provision of Reg 44 inspections, mental health advocacy and the advocacy delivery across South Wales. The Welsh Assembly Government (WAG) 'active offer' launched in 2018 enabled a greater reach to young people in Wales entering the care system.

There has been a steady reduction in the last few years in the number of new business tender opportunities available to NYAS. This has been compensated through contract extensions and an increase in grant opportunities, particularly in NYAS Cymru, with three-year grant funding opportunities permitting longer term investment in staffing and resources.

The value of **tenders** won in 2019-20 is £666,658 representing a 72% reduction compared to 2019. However, 2019 calculations included 'wholeterm' contract values. Additionally, two contracts won were framework agreements, where the volume of spot purchases is not known at this point. Actual revenue will therefore exceed this figure. In addition 18 contracts were retained through extensions to the value of £1,375,550

The value of **grants** won in 2019-20 is £2,077,793 which is a 99% increase compared to 2019, due mainly to the Welsh Government.

Critical to the future success of NYAS will be the realisation of continued investment in the IT infrastructure with the design and implementation of a bespoke financial management system. The full benefit of the system will be evident from 2020 – 2021 through a significant reduction in time taken to produce meaningful strategic information, thereby reducing current resource costs.

Background

NYAS delivers high quality rights based socio-legal services to children, young people and vulnerable adults, all of which will be formulated around a framework of children and vulnerable adults' rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR). We will strive to ensure the rights of children and young people are upheld and will be *'always on the side of the child'*.

NYAS's plans to grow its funding streams for its charitable activities particularly non-statutory provision, designed to complement all service delivery will take shape with the recruitment of a Head of Income Generation, supported by a team of bid, grant writers as well as a corporate and charitable fund raiser. This team will bring together the current Business Development Team supported through the Marketing and Communications team as well as the Research and Policy team. This new appointment will be critical in driving a change of focus in securing unrestricted funds and delivering on our charitable aims.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

2019/2020 has seen a significant increase in the level of influencing, campaigning and lobbying NYAS has undertaken, with the launch of two major campaigns this year. "Missing the Point" focussed on the reasons children go missing from care. "Looked After Minds" focussed on improving the mental health issues experienced by care experienced children and young people. NYAS also contributed to parliamentary enquires, joined DfE steering groups and chaired/co-chaired panels and debates. The CEO is also a trustee of Children England.

The areas of growth up to March 2020 were Reg 44, advocacy and particularly mental health advocacy.

The three year strategic plan was refreshed by the Exec Team during the year with a recommendation for an increase in the number of strategic aims and additional focus on charitable activities. A new strategic planning framework has been developed for 2020 – 2023.

Our Vision

"A society where every child, young person and vulnerable adult's voice is heard and their rights are respected."

Objectives and Activities

In formulating the policies and objectives the Trustees have had due regard for the Charity Commission's revised public benefit guidance.

The main aim of NYAS is to ensure the delivery of high quality, rights based socio-legal services. These are formulated around a framework of children and vulnerable adult's rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

Our key strategic aims focus on:

SERVICE USERS: - We will always listen to and speak up for children and young people, empowering them to ensure their rights, views, wishes and feelings are represented, heard and supported.

INFLUENCING: - We will develop research, networks, policies and campaigns that improve the lives of care-experienced children and young people, inspiring them to join us in influencing decision makers to shape the laws and services on which they depend.

PARTNERS: - We will forge strong and effective partnerships with commissioners, funders and other providers to ensure the highest quality of service delivery and value in contractual and grant arrangements.

PEOPLE: - We will ensure our diverse workforce is valued, engaged, empowered and skilled, to enable individuals to realise their potential so our stakeholders receive high quality consistent services.

ORGANISATION: - We will build an efficient organisation, adhere to our regulatory obligations, and strengthen our operational service delivery, systems and procedures by sound financial and business processes, technology and working environments.

FINANCE: - We will be an organisation that is financially sustainable, making the best use of all of our resources and managing appropriate levels of income growth, expenditure, liquidity and reserves.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2020**

Achievements and performance

2019 - 2020 has seen NYAS continue to support vulnerable children and young people to express their wishes and feelings at key points in their lives. They are children and young people who may be in care or leaving care subject to child protection plans and they may have disabilities.

We have delivered this support through a range of services, which include:-

- Advocacy (issue based, mental health and residential visiting advocacy)
- Legal representation
- Return interviews for children and young people who have gone missing
- Regulation 44 children's home visits (England)/Regulation 32 children's home visits (Wales)
- A national helpline – often described as a 'LIFELINE' by the callers
- Peer Mentoring and Peer Advocacy programmes
- Independent Visitor and Volunteer programmes
- Student social work placements to help future statutory social workers better understand the wishes and feelings of children and young people in need of care and protection
- Continuous staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults.
- Continuous improvement of services, systems and staff via young people's feedback through surveys, questionnaires and face to face.

A small sample of valuable feedback received:-

"My advocate was very good in helping me to understand what was happening clearly. He understood my situation very well and shared the same feelings as me"

"Thanks for speaking up for me and telling everyone how I feel about things at home because I needed someone on my side...I was really glad that I had you to speak for me"

"I really appreciate it and Helen is just the most kindest person I have ever met. NYAS is the best to come and get help with family issues"

"I really liked talking to you as I haven't got anyone at school or anywhere else to talk to"

"Thanks so much for getting involved and being a voice for me and my sister"

"I am very grateful for Traceys help. It has been so nice to have someone on my side... Tracey went out of her way to come to one of the meetings and being able to talk things through with her gave me so much more confidence that I had a right to be heard. I can't thank her enough"

"I would like to thank Nigel for being an amazing advocate. I have gained much more confidence in myself and day to day life with these sessions. At first I was too scared but now that I have had support I can be capable of doing everything I possibly can"

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

Some Key Achievements - Children's Services

In 2019 – 2020 NYAS

- Saw a steady increase in the number of requests being handled through the Helpline, with over 20,000 requests received through phone calls, on line referrals and email referrals. This resulted in 11,540 new advocacy cases being created
- Worked with over 89 local authorities across England and Wales (including spot purchases)
- Provided IV services to a total of 497 children and young people too.
- Increased the number of NHS and private hospital settings in which we delivered mental health advocacy, by retention and expansion of our current mental health advocacy contracts.
- Took action to safeguard 120 children and young people who told us that they did not feel safe. These were children and young people who were already known to public bodies.
- As well as the safeguarding work, we also undertook 643 missing from care return interviews
- Worked constructively with the private residential sector, the Department of Education and OFSTED to deliver child centred Regulation 44* visits to 491 children's homes, with 89 providers (92 in 2019) and conducting over 4,379 visits across the UK.

* Under the Children's Homes Regulations, children's homes are required to have in place a monthly visit by an independent person whose duties include talking to the children in private about their care in the home.

Some Key Achievements – Legal Services

2019 - 2020 saw a continued increase in our work in legal representation with NYAS working with 179 families representing 296 young people in family proceedings whose parents were in conflict about the arrangements for their children post separation and divorce.

We also represented young mothers in court when their own children were subject to care proceedings and helped young people in care have contact with their brothers and sisters. The Liverpool and Wirral contact service supported 111 families and 166 children.

The legal team continue its involvement with the Helpline, offering support to young people and care leavers on a variety of issues, e.g. seeking contact with their siblings, care leavers transitioning to adult service, child protection advice, special guardianship, restriction of liberty and information regarding the discharging of care orders. The socio-legal arrangement of NYAS continues to strengthen our reputation and provides valuable positive feedback on our services, all of which are used to drive service improvements.

"Thanks for all the work that you have done. Nobody was listening to what I was saying before you came along and now the judge has listened so I feel happier"

"If it wasn't for you I still wouldn't be seeing Dad"

"I love you helping me!"

"Thanks for telling the judge that I don't want to live with Nan. I'm glad that I can stay with Mam"

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2020**

Financial review

Our principal funding sources continue to be dependent on contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include the National Assembly of Wales, grant making bodies, individual donors and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44/Reg 32 visits. This year the percentage of public to private funding stands at 65% to 35%.

The large majority of fundraising activity undertaken by the charity involves trusts, foundations, government agencies and major donor organisations such as Big Lottery and Comic Relief. Where we do make fundraising appeals direct to the public, we subscribe to best practice and always ensure our actions are compatible with our values. NYAS is an organisation registered with the Fundraising Regulator.

Investment policy and performance

In addition to the aim to retain a prudent amount of reserves each year, the charity's funds have generally been required to be spent in the short term. The investment policy therefore has been to balance liquidity and the availability of funds whilst ensuring an appropriate level of return on the investment. Brewin Dolphin continue to act as the charity's independent investment provider, managing the performance of the charity's fixed assets investments. Further liquid funds remain in easy access bank accounts.

Reserves policy

The free reserves of the charity have decreased during the year from £2,197,758 as at 31 March 2019 to £1,783,035 as at 31 March 2020.

Free reserves are calculated as total unrestricted reserves, less designated funds and tangible assets but including fixed asset investments.

The level of free reserves is maintained in a range that protects the charity against any sudden reduction in income and ensures immediate commitments can be met.

The trustees are keenly aware of the risks to all services supported by public funding. They are committed to ensure that the charity can continue to meet its core aims and have agreed that reserves should be drawn on, where necessary, to maintain and develop services that are essential to our charitable purpose. 2020 to 2023 will see an increase in non-public statutory funding, thereby reducing the risk to the charity of its current level of dependency on public funds.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2020**

Risk Management

The Board of Trustees has examined the major strategic business and operational risks that NYAS faces and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided. The Audit, Risk and Reward committee will report on high level risks to the board of trustees

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes to legal aid funding. We are responding by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding. This is demonstrated with an increase in the level of private sector funding and contracts in 2020 as well as the introduction of one key post at senior level (National Executive Director of Children's Services England), assuming responsibility for all contractual delivery and funding.

A new risk emerging is the recently identified Coronavirus (Covid – 19) forcing NYAS to move immediately to a 'virtual' home working model in an attempt to mitigate the risk to staff, contractors and service users. The impact of this new model will materialise during the coming months and will be reported on in 2020 – 2021 accounts. Moving all office-based NYAS staff to a virtual model will significantly impact on exceptional IT costs.

The charity remains firmly committed to the mission of ensuring that children, young people and vulnerable adults are able to understand and influence decisions made about their lives by supporting them to have their wishes and feelings heard.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and was constituted under a Trust Deed on 10 June 1992.

Governance, pay and remuneration is overseen by the Audit, Risk and Reward committee reporting into the Board of Trustees, working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across ten factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

We seek to ensure that the Board of Trustees continually comprises of individuals who contribute a range of skills and expertise which are relevant to the monitoring, guidance and development of the National Youth Advocacy Service. We are particularly fortunate to have trustees who bring financial, commercial, legal and social work together with extensive academic knowledge and experience.

2020 saw one trustee resign and two new trustees join the board of trustees. 2020 will see two trustees reaching their three year tenure and therefore a plan for additional recruitment with an emphasis on increasing the diversity of trustees will be put in place.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2020**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Best	
Ms M Cover	(Appointed 11 December 2019)
Ms K Harris	(Appointed 11 December 2019)
Mr B Hulme (Chairman)	
Mr R Jones MBE	
His Honour Judge J Lea	(Resigned 27 June 2020)
Mrs J Timms OBE	
Mr R A Wright	
Dr E Vizard	
Ms G Ellison	(Resigned 6 March 2020)

Recruitment and appointment of trustees

Appointment of trustees follows a skills audit which we conduct periodically, so that any gaps in the Board of Trustees' expertise can be addressed. The appointment process is initiated through our established network of business, legal, voluntary and academic sector contacts and through a process of formal recruitment.

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Chief Executive and the other Board of Trustee members, and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees are provided with an induction pack containing background information about the work of the Charity and a copy of the NCVO's 'Good Trustee Guide'. An induction programme is matched to their individual needs and may comprise discussion of a range of documentation such as the most recent annual report and accounts, current financial records and accounting systems, organisational structure charts, young people's feedback reports and operating practices. Induction and on-going trustee training can include time spent at NYAS' operational centres, and the trustees are offered the opportunity to participate in any of the current training programmes delivered by the NYAS Training Team. All trustees receive training in safeguarding and equality, diversity and inclusion.

Organisational structure and decision-making

The Chief Executive and the Exec Management Team (by invitation only) report regularly to the Board of Trustees. The Chief Executive with the support of her Exec Management Team makes operational management decisions.

The Board of Trustees makes staff appointments at CEO level and strategic policy decisions are referred to them.

The Board of Trustees is responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the year ended. The Board of Trustees is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Senior Management

Rita Waters, Secretary and Chief Executive.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2020**

Auditor

In accordance with the charitable company's articles, a resolution proposing that BWM be reappointed as auditor of the charitable company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Small company provisions

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

On behalf of the board of trustees



Mr R A Wright
Trustee

Dated: 19 November 2020



Ms R Waters
Secretary

Dated: 19 November 2020

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2020***

The trustees, who are also the directors of The National Youth Advocacy Service for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Opinion

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. 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 31 March 2020 and of its incoming resources and application of resources, 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 charity 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 charity'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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 returns adequate for our audit have not been received from branches not visited by us; 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 statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 charity'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: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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 auditors' 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.

Peter Taaffe FCA CTA DChA (Senior Statutory Auditor)
for and on behalf of BWM
Chartered Accountants
Statutory Auditor

BWM

12/01/2021

Castle Chambers
43 Castle Street
Liverpool
L2 9SH

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income from:</u>					
Donations and legacies	3	20,709	8,188	28,897	21,177
Charitable activities	4	7,568,554	317,186	7,885,740	6,899,831
Investments	5	26,940	-	26,940	28,023
Total income		7,616,203	325,374	7,941,577	6,949,031
<u>Expenditure on:</u>					
Raising funds	6	74,572	-	74,572	95,909
Charitable activities	7	7,480,698	325,374	7,806,072	6,717,303
Total expenditure		7,555,270	325,374	7,880,644	6,813,212
Net operating surplus		60,933	-	60,933	135,819
Net gains/(losses) on investments	12	(115,967)	-	(115,967)	62,506
Net (expenditure)/income for the year/net movement in funds		(55,034)	-	(55,034)	198,325
Reconciliation of funds					
Fund balances at 1 April 2019		2,360,559	-	2,360,559	2,162,234
Fund balances at 31 March 2020		2,305,525	-	2,305,525	2,360,559

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

Prior financial year

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	21,177	-	21,177
Charitable activities	4	6,678,786	221,045	6,899,831
Investments	5	28,023	-	28,023
Total income		6,727,986	221,045	6,949,031
<u>Expenditure on:</u>				
Raising funds	6	95,909	-	95,909
Charitable activities	7	6,496,258	221,045	6,717,303
Total expenditure		6,592,167	221,045	6,813,212
 Net gains/(losses) on investments	 12	 62,506	 -	 62,506
Net income for the year/net movement in funds		198,325	-	198,325
 Reconciliation of funds				
Fund balances at 1 April 2018		2,162,234	-	2,162,234
Fund balances at 31 March 2019		2,360,559	-	2,360,559

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	13	105,489		27,801	
Investments	14	920,127		1,044,052	
		<u>1,025,616</u>		<u>1,071,853</u>	
Current assets					
Accrued income		321,189		231,612	
Debtors	16	1,359,553		1,012,413	
Cash at bank and in hand		573,494		860,151	
		<u>2,254,236</u>		<u>2,104,176</u>	
Liabilities:					
Creditors: amounts falling due within one year	17	(929,327)		(757,681)	
Net current assets		<u>1,324,909</u>		<u>1,346,495</u>	
Total net assets		<u>2,350,525</u>		<u>2,418,348</u>	
Provisions for liabilities	19	(45,000)		(57,789)	
Net assets		<u>2,305,525</u>		<u>2,360,559</u>	
The funds of the charity					
Designated funds	21	417,000		135,000	
General unrestricted funds		1,888,525		2,225,559	
Total unrestricted funds		<u>2,305,525</u>		<u>2,360,559</u>	
Total charity funds		<u>2,305,525</u>		<u>2,360,559</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees and authorised for issue on 19 November 2020 and are signed on its behalf by:



Mr R A Wright
Trustee

Company Registration No. 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Net cash provided by operating activities	26		(215,334)		139,182
Cash flows from investing activities					
Purchase of tangible fixed assets		(106,221)		(22,512)	
Payments to acquire investments		(418,509)		(333,983)	
Proceeds on disposal of investments		423,426		352,956	
Movement in investment cash held		3,042		(8,537)	
Investment income		26,940		28,023	
Net cash provided by investing activities			(71,323)		15,947
Net (decrease)/increase in cash and cash equivalents			(286,657)		155,129
Cash and cash equivalents at beginning of year			860,151		705,022
Cash and cash equivalents at end of year			573,494		860,151

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

1 Accounting policies

Charity information

The National Youth Advocacy Service is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is Tower House, 1 Tower Road, Birkenhead, Wirral, CH41 1FF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The Charity entered the Covid-19 lockdown situation in a strong financial position with an operating surplus in the current and previous years, and with levels of reserves and liquidity in line with policy requirements, financial plans and forecasts. In terms of remote working, because a large proportion of the workforce are home-based in the regions, our IT department has coped readily with the sudden demands of a 'work from home' model. Moreover, the technology of the video-calling platforms and social media have enabled us to move to a (temporary) virtual service delivery model in nearly all parts of the business. This has helped us maintain income levels to a large extent, and with some associated reductions in expenditure, the resultant financial impact due to Covid-19 is expected to be, at worst, neutral.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

1 Accounting policies

(Continued)

1.4 Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donations and grants, including capital grants, and contract income is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the statement of financial activities under the heading charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. Interest is included when receivable by the charity.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £500 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% p.a. on a straight line basis
Fixtures, fittings & equipment	20% p.a. on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Accrued income

Legal cases in progress or completed but unsettled are valued at the amount of anticipated receipt from the Legal Aid Agency or opponent, net of any payments on account, and are shown as accrued income.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

1 Accounting policies

(Continued)

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

1 Accounting policies

(Continued)

1.16 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The provision for property dilapidations relating to the Tower House premises remains outstanding and has been carried forward at its opening value of £45,000. A further £30,000 provision has been made against other creditors to cover for the potential repayment of contract income where activity volumes are lower than planned.

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters. The amount required now, however, is relatively small as this is a legacy issue which is largely discharged.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020	2020	2020	2019
	£	£	£	£
Donations and gifts	20,709	8,188	28,897	21,177

Performance related grants are disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

4 Charitable activities

	Children's Services £	Legal Services £	Total 2020 £	Total 2019 £
Income from charitable activities	6,993,096	575,458	7,568,554	6,678,786
Performance related grants	317,186	-	317,186	221,045
	<u>7,310,282</u>	<u>575,458</u>	<u>7,885,740</u>	<u>6,899,831</u>
Analysis by fund				
Unrestricted funds	6,993,096	575,458	7,568,554	
Restricted funds	317,186	-	317,186	
	<u>7,310,282</u>	<u>575,458</u>	<u>7,885,740</u>	

For the year ended 31 March 2019

	Children's Services £	Legal Services £	Total 2019 £
Income from charitable activities	6,196,314	482,472	6,678,786
Performance related grants	221,045	-	221,045
	<u>6,417,359</u>	<u>482,472</u>	<u>6,899,831</u>
Analysis by fund			
Unrestricted funds	6,196,314	482,472	6,678,786
Restricted funds	221,045	-	221,045
	<u>6,417,359</u>	<u>482,472</u>	<u>6,899,831</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Income from listed investments	26,940	28,023

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Marketing and publicity	36,800	40,000
Seeking donations, and grants	25,631	10,841
Staff costs	3,294	35,430
Fundraising and publicity	65,725	86,271
<u>Investment management</u>	8,847	9,638
	74,572	95,909

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

7 Charitable activities

	Children's services £	Legal services £	NYAS helpline £	Total 2020 £	Total 2019 £
Staff costs	3,214,306	353,805	91,935	3,660,046	3,275,911
Direct charitable expenditure	3,025,638	143,887	24,893	3,194,418	2,637,138
	<u>6,239,944</u>	<u>497,692</u>	<u>116,828</u>	<u>6,854,464</u>	<u>5,913,049</u>
Share of support costs (see note 8)	805,740	99,128	33,040	937,908	792,259
Share of governance costs (see note 8)	13,700	-	-	13,700	11,995
	<u>7,059,384</u>	<u>596,820</u>	<u>149,868</u>	<u>7,806,072</u>	<u>6,717,303</u>
Analysis by fund					
Unrestricted funds	6,734,010	596,820	149,868	7,480,698	
Restricted funds	325,374	-	-	325,374	
	<u>7,059,384</u>	<u>596,820</u>	<u>149,868</u>	<u>7,806,072</u>	

Included in Direct Charitable Expenditure are payments to partners of £640,628 (2019, £345,312) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,477,072 (2019, £1,274,513).

For the year ended 31 March 2019

	Children's services £	Legal services £	NYAS helpline £	Total 2019 £
Staff costs	2,857,900	338,715	79,296	3,275,911
Direct charitable expenditure	2,471,926	136,426	28,786	2,637,138
	<u>5,329,826</u>	<u>475,141</u>	<u>108,082</u>	<u>5,913,049</u>
Share of support costs (see note 8)	669,011	92,436	30,812	792,259
Share of governance costs (see note 8)	11,995	-	-	11,995
	<u>6,010,832</u>	<u>567,577</u>	<u>138,894</u>	<u>6,717,303</u>
Analysis by fund				
Unrestricted funds	5,789,787	567,577	138,894	6,496,258
Restricted funds	221,045	-	-	221,045
	<u>6,010,832</u>	<u>567,577</u>	<u>138,894</u>	<u>6,717,303</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	648,799	-	648,799	582,293	-	582,293
Depreciation	28,533	-	28,533	18,484	-	18,484
Premises and office costs	107,623	-	107,623	85,469	-	85,469
Other costs	152,953	-	152,953	106,013	-	106,013
Audit fees	-	6,800	6,800	-	6,800	6,800
Accountancy fees	-	6,900	6,900	-	5,195	5,195
	<u>937,908</u>	<u>13,700</u>	<u>951,608</u>	<u>792,259</u>	<u>11,995</u>	<u>804,254</u>
Analysed between Charitable activities	<u>937,908</u>	<u>13,700</u>	<u>951,608</u>	<u>792,259</u>	<u>11,995</u>	<u>804,254</u>

The above costs are the central head office overheads of the charity which do not reflect or include costs attributable to the delivery of specific services of the charity. These have been allocated to charitable activities (in note 7) on the basis of direct staff numbers. Governance costs are allocated to children's services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and four trustees were reimbursed travel and postage expenses of £427 (2019, one trustee was reimbursed travel expenses of £52).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2020 £	2019 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>6,800</u>	<u>6,800</u>
All other non-audit services	<u>6,900</u>	<u>5,195</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Children's Services	124	118
Legal Services	15	16
NYAS Helpline	5	6
Operational	23	23
	<u>167</u>	<u>163</u>

Employment costs

	2020 £	2019 £
Wages and salaries	3,851,660	3,464,959
Social security costs	322,192	292,119
Other pension costs	138,287	136,556
	<u>4,312,139</u>	<u>3,893,634</u>

Salary costs includes redundancy payments of £6,486 (2019, £25,736).

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-
	<u>1</u>	<u>1</u>

12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Revaluation of investments	(131,138)	48,333
Gain/(loss) on sale of investments	15,171	14,173
	<u>(115,967)</u>	<u>62,506</u>

Although investment values fell at 31 March 2020 resulting in unrealised losses, investment values have recovered since the year end.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

13 Tangible fixed assets

	Computer equipment £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2019	95,597	6,441	102,038
Additions	106,221	-	106,221
At 31 March 2020	201,818	6,441	208,259
Depreciation			
At 1 April 2019	69,800	4,437	74,237
Depreciation charged in the year	27,403	1,130	28,533
At 31 March 2020	97,203	5,567	102,770
Carrying amount			
At 31 March 2020	104,615	874	105,489
At 31 March 2019	25,797	2,004	27,801

14 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2019	1,024,756	19,296	1,044,052
Additions	418,509	-	418,509
Valuation changes	(131,138)	-	(131,138)
Movement in cash	-	(3,042)	(3,042)
Disposals	(408,254)	-	(408,254)
At 31 March 2020	903,873	16,254	920,127
Carrying amount			
At 31 March 2020	903,873	16,254	920,127
At 31 March 2019	1,024,756	19,296	1,044,052

Although investment values fell at 31 March 2020 resulting in unrealised losses, investment values have recovered since the year end.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

15 Financial instruments	2020	2019
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	1,498,092	1,595,787
Equity instruments measured at fair value through the income and expenditure account	903,873	1,024,756
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at cost	624,488	519,526
	<u> </u>	<u> </u>
16 Debtors	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	808,855	648,484
Other debtors	99,487	67,824
Prepayments	451,211	296,105
	<u> </u>	<u> </u>
	<u>1,359,553</u>	<u>1,012,413</u>

Included within prepayments and accrued income is a balance of £57,989 (2019, £35,727) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within trade creditors.

17 Creditors: amounts falling due within one year		2020	2019
	Notes	£	£
Other taxation and social security		80,571	100,192
Deferred income	18	224,268	137,963
Trade creditors		393,407	354,330
Other creditors		66,870	61,766
Accruals		164,211	103,430
		<u> </u>	<u> </u>
		<u>929,327</u>	<u>757,681</u>

Included within trade creditors is a balance of £57,989 (2019, £35,727) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within prepayments and accrued income.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

18 Deferred income

	2020	2019
	£	£
Other deferred income	224,268	137,963

Deferred income is included in the financial statements as follows:

	2020	2019
	£	£
Total deferred income at 1 April 2019	137,963	83,715
Amounts received in year	224,268	137,963
Amounts credited to statement of financial activities	(137,963)	(83,715)
	<u>224,268</u>	<u>137,963</u>

19 Provisions for liabilities

	2020	2019
	£	£
Tower House dilapidations	45,000	45,000
Redundancies	-	12,789
	<u>45,000</u>	<u>57,789</u>

Movements on provisions:

	Tower House dilapidations	Redundancies	Total
	£	£	£
At 1 April 2019	45,000	12,789	57,789
Utilisation of provision	-	(12,789)	(12,789)
	<u>45,000</u>	<u>-</u>	<u>45,000</u>

The provision for property dilapidations relating to the Tower House premises remains outstanding at £45,000. The £12,789 provision in respect of executive severance pay was used in the year.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2020
	Balance at 1 April 2018	Income	Expenditure	Balance at 1 April 2019	Income	Expenditure	
	£	£	£	£	£	£	£
Section 64 Welsh Grant	-	31,920	(31,920)	-	31,920	(31,920)	-
Tampon Tax	-	68,133	(68,133)	-	71,312	(71,312)	-
Comic Relief	-	82,547	(82,547)	-	79,645	(79,645)	-
South Wales Police	-	-	-	-	23,957	(23,957)	-
Gwent Police	-	-	-	-	37,432	(37,432)	-
Welsh Government	-	-	-	-	21,367	(21,367)	-
Other restricted funds	-	38,445	(38,445)	-	59,741	(59,741)	-
	<u>-</u>	<u>221,045</u>	<u>(221,045)</u>	<u>-</u>	<u>325,374</u>	<u>(325,374)</u>	<u>-</u>

Section 64 grant finances a one to one holistic support service for care experienced young people who are transitioning from CAMHS to adult mental health service or for those who are accessing or unable to access primary mental health services. It provide health and well-being support to individual's. The second element of the service is creating an online platform to support foster carers with tools and resources to equip them with information and knowledge on how to deal with and support the mental health of the young people they may be fostering.

The 3 years funding from the *Tampon tax* grant supports the Unity Project. This project is provided to care for experienced young mums or expectant mums. It provides holistic support, addresses isolation and imparts tools and knowledge to safeguard both Mum and Children.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2020

20 Restricted funds

(Continued)

Comic Relief – the Peering Ahead grant funded a peer mentoring project in Wales.
Other restricted funds include funding from a large number of funders to support charity projects.

Gwent and South Wales Police - this funding is to support a child's rights approach to policing. With funding from the PCC Unit we are engaging with young people at risk of crime to provide diversion schemes and to obtain their views, wishes and feelings to influence the decriminalisation of young people in the care system. NYAS Cymru facilitates an all Wales national Steering Group with Welsh Government, PCC Offices and third sector organisations to implement an action plan to make a child's rights approach to policing a reality in Wales.

Welsh Government – this additional money from Caerphilly Local Authority will ensure that parents whose children are at risk of child protection procedures are supported through the process. We will provide advocacy representation within family group conferences and ensure the parents are at the heart of plans in place to safeguard and protect their children.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2018 £	Transfers £	Balance at 1 April 2019 £	Income £	Resources expended £	Balance at 31 March 2020 £
Head office relocation/ dilapidations fund	60,000	(60,000)	-	-	-	-
Family law and Investment in Growth	50,000	85,000	135,000	-	(135,000)	-
Discretionary charitable expenditure	-	-	-	417,000	-	417,000
	<u>110,000</u>	<u>25,000</u>	<u>135,000</u>	<u>417,000</u>	<u>(135,000)</u>	<u>417,000</u>

Head Office Relocation - the fund covers the potential dilapidations and relocation costs on the Tower House lease for the Birkenhead office.

Family law and Investment in growth - the trustees have previously designated continued support towards the development of the family legal department. The business model for the department is now established so that additional financial support is no longer required.

Discretionary Charitable Expenditure - the Charity has developed plans to increase its non-contract, charitable/discretionary activity. As part of the funding for these initiatives, the Trustees have designated £417,000 from reserves.

22 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £138,287 (2019, £136,556). Total employee and employer contributions totalling £25,232 (2019, £23,551) were payable to the fund at the balance sheet date and are included within creditors.

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	23,739	28,713
Between two and five years	15,010	49,171
	<u>38,749</u>	<u>77,884</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 Number	2019 Number
Key management personnel	<u>5</u>	<u>6</u>
	2020 £	2019 £
Aggregate remuneration	<u>333,187</u>	<u>376,140</u>

Trustees donated £8,188 during the year (2019: £2,500).

The partner of Martyn Best, a trustee, Ms E Parker-Goff is a director and shareholder of a company that provides PR Consultancy, Social Media Activity and Fundraising to the charity. During the year services provided on a normal commercial basis amounted to £36,800 (2019: £38,880).

There were no other related party transactions in the year.

25 Company limited by guarantee

The National Youth Advocacy Service is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

26 Cash generated from operations	2020 £	2019 £
Net income for the reporting period (as per the statement of financial activities)	(55,034)	198,325
Adjustments for:		
Investment income recognised in statement of financial activities	(26,940)	(28,023)
Gain on disposal of investments	(15,171)	(14,173)
Fair value gains and losses on investments	131,138	(48,333)
Depreciation of tangible fixed assets	28,533	18,484
Movements in working capital:		
(Increase)/decrease in accrued income	(89,577)	107,592
(Increase)/decrease in debtors	(347,140)	12,076
Increase/(decrease) in creditors	171,646	(89,555)
(Decrease) in provisions	(12,789)	(17,211)
Cash (absorbed by)/generated from operations	<u>(215,334)</u>	<u>139,182</u>

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