

REGISTERED COMPANY NUMBER: 3939801 (England and Wales)
REGISTERED CHARITY NUMBER: 1081754

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
TO 31ST AUGUST 2018
FOR
YOUTHSCAPE LIMITED**

The logo for Youthscape, featuring the word "Youthscape" in a stylized, cursive, pink font.

Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

YOUTHSCAPE LTD

**TRUST INFORMATION
YEAR TO 31ST AUGUST 2018**



REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3939801 (England and Wales)

Registered Charity number
1081754

Registered office
Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY

Trustees

Mr A Beale
Dr N Adamu (appointed Oct 2017)
Ms C Boyd
Rev A Gardner
Rev T Lomax (appointed 30 Aug 2018)

Mrs R Mahwhinney (resigned 21 Oct 2017)
Dr L Shuker (resigned 04 Feb 2018)
Mr M Bacon (resigned 05 Mar 2018)
Mr J Good (resigned 15 Oct 2018)

Bank
HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP

Auditors
Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
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**Report of the Trustees of Youthscape
For the Year to 31st August 2018**

Introduction from the Chair

Together with all the members of the Board of Trustees, I am delighted to be able to present this report for the charitable work of Youthscape both in Luton and across the UK. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

We are delighted that Youthscape continues to deliver valuable work alongside young people in Luton, but more than that, that it roots its work in thorough research and evaluation. Youthscape isn't satisfied with delivering the same level of support year on year but continually strives to develop and respond to the emerging needs that young people face. This is borne out in the new projects it delivers, the modifications it makes to existing programmes and its agile decision making enabling it to respond quickly but in a carefully researched and strategic manner. Feedback from schools, youth workers, parents and young people themselves demonstrate the positive impact the work has.

Youthscape then takes this knowledge and experience and is able to impact others on a national scale through its training, conferences and resources. Youthscape's national profile and reputation is significantly growing which rightfully acknowledges the sterling work that is undertaken by the team.

The Trustees are incredibly proud of all that has been achieved, and we also remain committed to ensuring that this valuable work is underpinned by strong financial planning, clear strategy and outcomes, and the highest standards of safeguarding and care.

We are pleased to present this report with financial statements for the year ended 31st August 2018.

Charitable Objectives

Youthscape develops innovative approaches to working with young people, especially those who are socially and emotionally disadvantaged. From its base in Luton, our work has gained a reputation for using new ways of working that engage young people and help them overcome personal challenges, such as being in care, those at risk of being NEET and those struggling with issues such as anxiety or self-harm, that are impacting them personally and educationally. These are shared widely through our national work offering training and resources to teachers, professionals and youth workers.

The charity is proud to have a strong reputation for child-centred work that is welcoming and engaging, as well as being rooted in good principles and practice. It works alongside a highly diverse population in Luton and has developed strong partnerships with the local authority, schools, faith groups and local businesses.

The objects of the charity are:

- (i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;

Report of the Trustees of Youthscape cont.

- (iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and
- (iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

Impact and Outcomes

In Luton

Youthscape works to change the possibilities and realise the potential of young people in Luton. Amongst the town's 23,000 teenagers are many whose life chances are badly impacted by family problems, poverty, and situations outside their control – like being taken into care or having poor mental health.

Our work concentrates on where we can make the biggest difference to these outcomes - mental health, spiritual development, social and educational disengagement, looked after children and child sexual exploitation are our current focus. However, we are flexible, and we respond quickly to emerging needs or changing culture. We have developed our own version of Google's innovation process to govern how we identify issues and develop the programmes and resources to respond.

In the Year 2017-18, our activities and programmes for this year included:

- Informal detached youth work at Bute Mills offering young people support with social and emotional problems. Over the course of the year we had 5,793 visits by young people to our drop-in. These visits were made by 552 different young people, with an average of 33 people attending each evening.
- Mentoring and therapeutic group work supporting young people in care, those with poor mental health, low self-esteem and helping young people to stop self-harming. Over 200 young people were involved in these programmes. Qualitative and quantitative evaluation received from these interventions has been hugely encouraging with young people expressing increases in areas such as self-confidence and coping with and expressing their emotions. This has also been perceived by their teaching staff and parents.
- Intensive support for young people leaving care to cope with the emotional and practical challenges they face. This programme has seen huge improvements in young people's self-confidence, ability to cope with day-to-day practical issues and their belief that they are capable of achieving.
- Programmes working with 40 young people in year 9 who are at risk of becoming NEET. These programmes have seen improvements in young people's ability to motivate themselves, their feeling able to overcome the challenges they faced, and in being able to understand how the decisions they were making would impact their future goals. All of these are key aims in us hoping to re-engage young people with their education. Their social and emotional capabilities have also grown under this programme.
- A weekly community dinner. We served 1,466 young people dinner across the year, averaging 44 different young people each week. Many of the young people attending the dinner don't have a shared family/community meal at any other point in the week, so the chance to share this with other young people and leaders who they become well acquainted with has been really positive

Report of the Trustees of Youthscape cont.

Across the UK

What we learn and find effective on the ground in Luton is a blueprint for what we disseminate nationally. Youthscape has become a nationally recognised provider of resources for work with young people, and training provider for youth workers, teachers, social workers and other professionals. In Birmingham we ran awareness sessions and assemblies around self-harm which reached 2,600 young people.

We supported 487 young people through our online support programme for young people who self-harm.

We have developed new training courses this year around anxiety and self-esteem as well as offering some bespoke bolt-on modules around issues such as depression, self-harm and SEN and PTSD

We have trained approximately 1,000 youth workers, teachers and other professionals across the country in supporting young people in these mental health areas.

Some of our other training includes:

- a monthly hands-on practical course for volunteers running youth groups
- equipping days – aimed at supporting youth workers who work in schools

Our training courses, which are delivered to parents, youth workers, teachers and other professionals, always receive extremely positive feedback both in terms of quality of delivery and the information covered.

During the year we developed several new resources to support those working with young people and these include:

- #whatif? – an interactive game to help young people identify and cope with their anxious thoughts and feelings in practical ways.
- Friends are heroes a Kit – a free resource designed to help young people whose friends confide on them that they are self-harming
- Youthscape Dice – an exciting resource which enables young people to talk about emotional literacy and wellbeing
- Affirmation Cards
- Prayer magnets

In November we ran our first annual conference in November for youth workers which provided a context to encourage and train as well as providing them with genuinely new ideas and resources to help develop their work with young people. The event was hugely successful and well received. We have sourced a larger venue for next year which takes our capacity from 500 to 900 youth workers and tickets for this event sold out within 48 hours.

Principle Capital Developments for the Year 2017-2018

There was no capital development during this period and no capital commitments at the year end.

Report of the Trustees of Youthscape cont.

Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

- Clear vision and strategic plan with milestones

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

- Strong governance

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

- Highly trained and motivated staff

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

- Effective safeguarding practice

The safety and well-being of young people, staff and volunteers is paramount. Our safeguarding procedures are externally validated and we work closely with the Safeguarding Board in Luton to ensure this is the case.

- Financial stability

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

- Management of risk

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

Report of the Trustees of Youthscape cont.

Recruitment and appointment of Trustees

New Trustees are approached depending on the skill base requirements of the charity and the experience of the individual. A process of informal and then formal interviews take place before any appointment is put to the Board and ratified.

Induction and Training of New Trustees

New Trustees are expected to familiarise themselves with the charity and the context within which it operates. They are also required to read the Charity Commission publication 'The Essential Trustee: What you need to know'.

Financial review

Total income in the year was £1,062,756 (2017 £1,021,042) and total expenditure £1,064,760 (2017 £1,056,683). There was a deficit for the year of £2,004. One of the key contributors to the deficit was the depreciation charge of £85,189. Having fully refurbished our premises after the acquisition, the depreciation charge for the next few years will be significant. Unrestricted funds at the end of the year were marginally higher than the year before at £78,876. Restricted funds were £148,446 with property reserves of £2,972,464. More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

Reserves Policy

The Board of Trustees and the Leadership Team have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Youthscape plans to increase our unrestricted reserves from a level of £78.9k to £125k over the next 3 years, this approximates to 3 months unrestricted running costs. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries. Our plan to increase reserves in the next three years focuses on two key strategies: the development of legacy giving and income from the hire of Bute Mills.

Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate although interest rates continue to be very low.

Report of the Trustees of Youthscape cont.

Organisational structure

The Trustees take responsibility for:

- a) Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- b) Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- c) Ensuring the solvency, financial strength and good performance of Youthscape.
- d) Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- e) Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- f) Setting and maintaining a framework of delegation and internal control.
- g) Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

Affiliations and relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. Within Luton the charity works with a wide range of statutory and other organisations including schools, faith organisations, Bedfordshire Police and Children's Services. Nationally Youthscape partners with many other youth and mental health charities and it is actively pursuing increasing the number of these partners over the coming year.

Future Plans

Youthscape is committed to supporting the young people of Luton as well as the dissemination of training and resources to equip others working with young people.

In furtherance of this objective we are developing and expanding our training programme, including broadening the range of courses offered.

Demand for our online support programme is radically growing, we are currently seeing 350 young people a term wanting to access this support and so we are seeking to grow this provision so that we can fulfil demand without having to extend our current waiting time of 2 weeks for young people seeking to access this programme.

Our annual conference for youth workers is oversubscribed and so we will seek ways of being able to increase capacity as we develop this event further.

We are building a new website which will reflect the broad spectrum of work we do much more effectively. As part of this we are seeking to develop our online store and hope that this will enable a significant uplift in our resource sales which will enable us to invest more funds in developing further tools to equip youth workers.

Report of the Trustees of Youthscape cont.

Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting. Signed on behalf of the Trustees on 1.5.2019



A Beale
Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF YOUTHSCAPE LIMITED

We have audited the financial statements of Youthscape Limited (the 'charitable company') for the period ended 31st August 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and 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 (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 31st August 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors 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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF YOUTHSCAPE LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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.

Donald M Brown FCA (Senior Statutory Auditor)
for and on behalf of Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

Higginson & Co (UK) Ltd
Donald M Brown

Date: 1.5.2019



**Statement of Financial Activities for the year ended 31 August 2018
including Income & Expenditure Account**

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Incoming resources:					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	200,891	545,211	746,101	818,683
<i>Activities for generating funds :</i>					
Investment income		38		38	14
Incoming resources from charitable activities:					
Grants and contracts	3	310,723	540	311,263	190,073
Incoming resources net of Bute Mills Campaign		511,652	545,751	1,057,403	1,008,770
Bute Mills property Income	4	0	5,353	5,353	12,272
Total Incoming Resources		511,652	551,104	1,062,756	1,021,042
Resources expended:					
Charitable activities	5	471,049	559,474	1,030,523	1,010,127
Governance costs	5	34,237		34,237	46,556
Total resources expended		505,286	559,474	1,064,760	1,056,683
Net movement in funds		6,366	(8,370)	(2,004)	(35,641)
Reconciliation of funds					
Total funds brought forward 1 September 2017		72,510	3,129,280	3,201,790	3,237,431
Total funds carried forward		78,876	3,120,910	3,199,786	3,201,790



Balance Sheet as at 31 August 2018

	Notes	2018 £	2017 £
Fixed assets			
Land & Buildings	10	2,377,923	2,297,923
Fixtures & Fittings	10	449,105	491,608
Furniture and Equipment	10	203,189	293,975
Computer Equipment	10	28,078	34,250
		3,058,294	3,117,757
Current Assets			
Stock		33,238	28,758
Debtors	11	31,689	16,799
Cash at Bank and in hand		349,009	230,313
		413,936	275,870
Creditors (due within 1 year)	12	(260,466)	(148,252)
Net Current Assets		153,470	127,617
Long Term Liabilities			
Loan		(11,978)	(43,585)
		(11,978)	(43,585)
Net Assets	13	3,199,786	3,201,790
Unrestricted Funds:			
General		78,876	72,510
Restricted Funds:			
Restricted		148,446	89,357
Property	14	2,972,464	3,039,923
Total Funds		3,199,786	3,201,790

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees on 15.2.2019 and signed on its behalf by:

Trustee

Andrew Beale
Name

ANDREW GARNER.



Statement of cash flows
For the year ended 31 August 2018

	2018 £	2017 £
Cash flow from operating activities		
Cash generated from operations	175,991	69,289
Net cash provided by (used in) operating activities	175,991	69,289
Cash flows from investing activities		
Purchase of fixed assets	(29,475)	(190,915)
Interest received	38	14
Loan repayments on Bute Mills	(27,860)	43,584
Net cash provided by (used in) investing activities	(57,296)	(147,317)
Change in cash and cash equivalents in the reporting period	118,695	(78,028)
Cash and cash equivalents at the beginning of the reporting period	230,314	308,342
Cash and cash equivalents at the end of the reporting period	349,009	230,314



Notes to the statement of cash flows
For the year ended 31 August 2018

Reconciliation of net income/(expenditure) to the
net cash flow from operating activities

	2018 £	2017 £
Net Income/(expenditure) from the reporting period (as per the statement of financial activities)	(2,004)	(35,641)
Adjustments for		
Depreciation charges	85,189	143,005
Interest received	(38)	(14)
Increase in stock	(4,480)	(5,331)
Increase in debtors	(14,890)	(5,130)
Increase/(decrease) in creditors	112,214	(27,600)
	175,991	69,289

Notes forming part of the Financial Statements
for the year ended 31 August 2018



1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and applicable UK Accounting Standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, if entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and reported within expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements, including the audit fees and costs re strategic management.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, per capita or estimated usage as set out in Note 4


(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life.

Fixtures and fittings are 10% or 5% straight line

Furniture and equipment are 20% straight line

Computer rates are 25% straight line

2 Donations and grants

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Ongoing work:				
All Churches Trust		33,743	33,743	29,728
BBC Children in Need		34,025	34,025	11,699
Bedfordshire & Luton Community Foundation		15,000	15,000	19,484
Bedfordshire Police		3,000	3,000	0
Luton Youth Fund		7,500	7,500	0
BIG Lottery		172,456	172,456	176,990
Childs Charitable Trust		0	0	10,000
Comic Relief		20,189	20,189	30,357
Edith Winifred Trust		0	0	7,990
Garfield Weston Foundation		0	0	50,000
GEM Trust		6,398	6,398	20,000
Gordon Cook Foundation		20,000	20,000	20,000
Henry Smith		35,300	35,300	34,600
Minchley Charitable Trust		0	0	18,900
J W Laing Trust		7,500	7,500	15,000
Jerusalem Trust		52,031	52,031	60,807
One Hope		0	0	10,500
Peter Cruddas Foundation		6,667	6,667	3,333
Porticus		11,668	11,668	35,003
Scripture Gift Mission		0	0	6,000
St Albans Diocese		5,000	5,000	6,000
The Steel Charitable Trust		31,605	31,605	0
TBF & M Thompson		0	0	12,500
The Bernard Sunley Charitable Foundation		0	0	3,000
The Hadley Trust		0	0	48,000
Soul Survivor		0	0	10,000
Tudor Trust		5,000	5,000	30,000
Washhill		0	0	5,000
Winchester Trust		0	0	20,000
The Amateurs Trust		35,000	35,000	0
Panaphur Trust		4,000	4,000	0
The Connolly Foundation	100,000		100,000	0
The Co-op Foundation		25,000	25,000	0
Donations from individuals and churches	99,066	12,879	111,946	118,853
Other	1,825	1,250	3,075	4,938
	200,891	545,211	746,101	818,683

3 Incoming Resources from activities to further the charity's objects

	Unrestricted	Restricted	2018 Total £	2017 Total £
Behaviour & Tuition	12,335		12,335	18,853
Residential		540	540	680
Conference Income	115,863		115,863	24,690
Training income	36,970		36,970	49,300
Consultancy income	24,063		24,063	5,000
Resource sales	41,346		41,346	27,523
Speaking / writing fees and other earned income	7,891		7,891	4,138
Room Hire	72,254		72,254	59,889
	310,723	540	311,263	190,073

4 Donations and grants

	Unrestricted	Restricted	2018 Total £	2017 Total £
Bute Mills Property Income:				
Heritage Lottery Fund	0	5,353	5,353	3,430
Donations from individuals and churches	0	5,353	5,353	12,272



5 Total resources expended

	Basis of allocation	Innovation	National	HYDRA	YS Luton	Research	Equipping Others	Bute Mills	Governance	Total 2018	Total 2017
		£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities											
Staff costs		84,693	102,625	5,030	194,525	24,669	21,048	0	0	432,590	391,327
Travel		1,157	2,011	4,687	3,107	300	4,861	0	0	16,124	4,300
Staff Training		105	454	0	940	150	218	0	0	1,866	3,127
Fundraising costs		0	1,071	0	2,501	0	0	0	0	3,572	-211
Summer Camp		0	0	0	4,176	0	0	0	0	4,176	7,867
Resources and events		12,131	14,807	3,710	18,409	6,929	41,139	0	0	97,124	84,118
Training, conference, qualification		0	166	75,608	0	0	27,626	0	0	103,400	43,596
Website maintenance, development		87	6,235	442	750	106	288	0	0	7,908	11,573
Audit Fees		0	0	0	0	0	0	0	1,980	1,980	1,980
Legal and professional		0	0	0	60	0	0	0	5,899	5,959	15,030
Bank charges		24	57	21	1,202	0	0	0	0	1,304	1,911
		98,197	127,426	89,497	225,671	32,153	95,180	0	7,879	676,003	564,617
Support costs allocated to activities											
CEO and Core staff	D	21,843	45,330	16,185	48,555	8,092	8,092	0	16,185	164,284	213,956
Other office running costs	A	5,896	11,023	256	19,227	1,538	3,076	0	8,716	49,733	32,456
Team wide training	A	697	1,304	30	2,274	182	364	0	1,031	5,882	3,474
Printing, postage, stationery	B	581	1,452	290	2,322	290	581	0	290	5,806	5,935
Building, insurance and utilities	C	5,494	16,483	0	27,471	2,747	2,747	0	0	54,942	74,928
Building maintenance & repairs	C	2,020	6,060	0	10,100	1,010	1,010	0	0	20,201	15,215
Vehicle costs	B	272	680	136	1,088	136	272	0	136	2,721	3,097
Depreciation	B	1,238	3,713	0	6,188	619	619	72,812	0	85,189	143,005
		38,042	86,045	16,898	117,226	14,615	16,761	72,812	26,358	388,757	492,066
Total resources expended		136,238	213,471	106,395	342,897	46,768	111,941	72,812	34,237	1,064,760	1,056,683

Basis of allocation for support costs

- A : Head count
- B : Usage
- C : Floor space
- D : Estimated hours

6 Net Incoming Resources for the Year

This is stated after charging:	2018	2017
	£	£
Depreciation	85,189	143,005
Auditors' remuneration	1,980	1,980



7 Staff costs and numbers

	2018 £	2017 £
Salaries (Incl National Ins costs)	585,284	601,816
Pension Contributions	11,590	3,466
	596,874	605,282

No employee received emoluments of more than £60,000

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full value of the Charity's liability.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2018	2017
Youthscape Luton	7.5	6.0
Youthscape Centre of Research Innovation	0.6	0.5
National	2.3	2.2
NYMW	4.3	4.3
Equipping Others	0.1	0.2
Administration and Support	1.2	1.0
CEO	3.4	2.8
	1.0	1.0
	20.4	18.0

8 Trustee Remuneration & Related Party Transactions

No trustees received any remuneration or travel costs in either year.

9 Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 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.



10 Tangible Fixed Assets

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2017	2,377,923	547,665	317,302	68,324	3,311,214
Additions in year		3,787	19,811	5,877	29,475
Disposals in year					0
As at 31 August 2018	2,377,923	551,452	337,113	74,201	3,340,689
Accumulated Depreciation					
As at 1 September 2017		75,875	87,584	33,747	197,206
Charge for the year		26,472	46,340	12,376	85,189
Disposals in year					0
As at 31 August 2017		102,347	133,924	46,123	282,395
Net Book Value					
As at 31 August 2018	2,377,923	449,105	203,189	28,078	3,058,294
As at 31 August 2017	2,297,923	491,608	293,975	34,250	3,117,757

11 Debtors

	2018 £	2017 £
Debtors	31,689	16,799
Debtors at 31 August	31,689	16,799

12 Creditors: amounts falling due within one year

	2018 £	2017 £
Taxation and social security	11,496	8,685
Creditors - income received in advance	207,524	100,843
Creditors - loan received for refurbishment of Bute M	15,600	0
Creditors - advance received for NYMW	0	27,500
Other creditors and accruals	25,846	11,225
Creditors at 31 August	260,466	148,252



13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	28,078	3,030,216	3,058,294
Current assets	88,141	325,795	413,936
Current liabilities	(37,342)	(223,124)	(260,466)
Long Term liabilities		(11,978)	(11,978)
Net assets at 31 August 2018	78,877	3,120,910	3,199,786

14 Movements in funds

	At 1 September 2017 £	Incoming Resources £	Outgoing Resources £	At 31 August 2018 £
Restricted Funds:	89,357	545,751	(486,661)	149,446
Property Fund:	3,039,923	5,353	(72,812)	2,972,464
Total Restricted Funds	3,129,280	551,104	(559,474)	3,120,910
Unrestricted Funds:	72,510	511,652	(505,286)	78,876
Total Funds	3,201,790	1,062,756	(1,064,760)	3,199,786

Purpose of restricted funds:

These funds are for the specific purpose of supporting the activities associated with the relevant grants and funding as received.

Property fund:

This fund represents the cost of all land and buildings held by Youthscape.