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COMPANY REGISTRATION NUMBER: 06709767
CHARITY REGISTRATION NUMBER: 1152486

**Ethnic Youth Support Team
Company Limited by Guarantee
Financial Statements
31 March 2019**

GORDON DOWN & PARTNERS

Accountants and Business Advisors & statutory auditor
144 Walter Road
Swansea
SA1 5RW

Ethnic Youth Support Team

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

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Ethnic Youth Support Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2019.

Reference and administrative details

Registered charity name Ethnic Youth Support Team

Charity registration number 1152486

Company registration number 06709767

Principal office and registered office UNITS B & C
11 ST. HELENS ROAD
SWANSEA
SA1 4AB

The trustees

Ms Momena Ali
Mr Khalid Hussain
Mr Hywel Vaughan
Ms Fatiha Rahman
Ms Rmishka Singh
Ms Rudina Kokina
Ms Anjali Dave
Ms Shehla Khan
Mr Christopher Mort (Retired 25 July 2018)

Company secretary Rmishka Singh

Auditor Gordon Down & Partners
Accountants and Business Advisors & statutory auditor
144 Walter Road
Swansea
SA1 5RW

Structure, governance and management

Structure

The Management Committee confirms that the annual report and financial statements of the charity comply with the requirements of the charity's governing documents and the provisions of the Charities Statement of Recommended Practice (SORP FRS 102).

Legal Status

The Charity is a company, limited by guarantee, registration number 06709767. It is registered with the Charity Commission, number 1152486.

Method of Appointment

The Management of the Charity is the responsibility of the management Committee and its officers who are elected and co-opted under the terms of the Charity Commission Scheme.

Ethnic Youth Support Team

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Structure, governance and management *(continued)*

Trustee induction and training

Most trustees are already familiar with the practical work of the charity as most were previously involved in EYST in some way including as long-standing volunteers. They are also regularly invited to take part in team-building and staff development days and other EYST events. They play a key part in the Annual Visioning Day which is an organisation-wide visioning day held every February.

Additionally, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Director of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

However in view of our recent growth, during the coming year, we plan to strengthen and develop our trustees by undertaking a skills audit and recruiting new trustees to meet identified skills gaps.

Ethnic Youth Support Team

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Structure, governance and management *(continued)*

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The trustees have conducted their own review of the major risks to which the charity is exposed, where at unacceptable levels, haven taken steps to mitigate those risks. The procedures are periodically reviewed to ensure that they still meet the needs of the charity. The principal risks facing the charity and a summary of the key mitigation actions, are noted below.

Risk: Political opposition from competitors

Mitigating Actions:

- Focus on building one-to-one relationships with key organisations and individuals
- Identifying mutual beneficial ways of working and supporting other organisations to achieve their objectives
- Recognising expertise and seeking to harness and bring together strengths of competitors in a coalition style network

Risk: Partnerships breaking up

Mitigating Actions:

- Seeking to work with organisations and individuals with shared values
- Establishing clear partnership agreements from the outset
- Effectively servicing partnerships with regular meetings and communication, regularly reviewing and evaluating progress.

Risk: Loss of focus/ mission drift

Mitigating Actions:

- Regular EYST Wales Visioning Days, involving range of stakeholders including staff and volunteers.
- Regular and effective consultation with key client group
- Having an engaged, skilled and trained EYST Wales Board who provide challenge and support for EYST leadership.

Risk: Staff malpractice/ a safeguarding failure

Mitigating Actions:

- Implementing recruitment policies and controls for staff/ volunteers with appropriate DBS checks
- Regular provision of safeguarding training for all staff and volunteers
- Effective supervision procedures
- Effective risk assessment systems in place

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Structure, governance and management *(continued)*

Risk: A major property incident

Mitigating Actions:

- Implementation of ongoing property checks

Risk: Loss of key personnel

Mitigating Actions:

- Regular appraisals & team meetings
- Team development activities
- Quality continuing professional development opportunities

Risk: Reduction in clients / service users

Mitigating Actions:

- Development of activities and community projects to attract and support new members and client groups.

Risk: Loss of funding for projects

Mitigating Actions:

- Diversify funding streams
- Generate own income
- Boost public donations

Key management remuneration

The board of Trustees together with key staff members are considered to be the key management personnel of the charity. Details of payments to / from Trustees are disclosed in note 14 to the accounts. Payments made to other key management personnel are given in note 13. The level of payment made to all key management personnel is reviewed annually by Trustees.

Organisational structure

This year the role of Director was renamed Chief Executive to better reflect the growing size of the organisation. Six Operational Team Leads continue in post: Syrian Resettlement Programme Team Lead; Resilience Project Team Lead; Volunteering, Asylum & Refugee Team Lead; Youth & Family Team Lead; BME Skills Team Lead. These 6 Team Leads report to the Chief Executive and are responsible for the day to day line management and supervision of staff members within their designated teams.

The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Team Leads have responsibility for the day to day operational management of staff, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Ethnic Youth Support Team

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Objectives and activities

The objectives of EYST are to continue to focus on helping BME young people, families and individuals living in Wales to contribute, participate and feel a valued part of Wales, through various projects focusing on youth support, family support, sporting activities, education, health and employment support. They are also to continue to challenge racial stereotypes and promote understanding and community cohesion amongst the wider public.

Welcome to our latest Annual Report for 2018-19, a year which has had many highlights, as well as challenges, which the staff, volunteers and trustees have helped to successfully navigate, through their hard work and commitment.

Our All Wales BAME Engagement Programme has continued apace, and we held a successful national conference 'United We Stand' in partnership with Race Alliance Wales. This year also saw the launch of our successful BME youth Club in Wrexham, run in partnership with BAWSO, and in other parts of Wales we launched our BME Youth Invest Programme, offering paid work placements to young people from Newport, Cardiff and Swansea. In Cardiff, with a growing team, we moved to our own premises in Butetown, which hosts our team of 6 staff, including our Resilience project, focused on challenging extremism and exploitation, as well as our ever-popular homework club.

Our Swansea base has also continued to develop, and we are thrilled to have been granted funding from Welsh Government and a social loan from WCVA to purchase our offices and adjoining community centre. We also became an Agored Cymru accredited training centre, and our family and youth focused work as busy as ever supporting people to feel an increased sense of belonging and to access their rights. The refugee and asylum-focused work has also been busier than ever, with the volunteering programme and advice services both heavily in demand. In Carmarthenshire, Powys and Swansea, the EYST Team have been busy supporting Syrian refugee families to successfully settle.

With a growing and dispersed team, much time and effort has been needed to nurture internal relationships as well as external partnerships. We enter the new financial year 2019-20 with clear goals for the organisation, while ensuring that we make a real difference to people we work with and make Wales a more cohesive place.

As always, none of this would be possible without the generous support of our funders, partners, and supporters who help us in countless ways.

Volunteers:

While employing a number of full-time staff, the charity also has volunteer helpers who are responsible for the support of many of EYST's activities. This continues to be an area of high demand and activity, and during 2018-19, a total of 134 volunteers contributed 7167 volunteer hours - this is equivalent to nearly 4 full-time staff which could be valued at over £100k.

Ethnic Youth Support Team

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Achievements and performance

Summary of Key Projects and Activities

Family Link Project

The Family Link Project, funded via Swansea Council's Families First programme, has continued to support families and young people in need of additional support as part of the wider Team around the Family approach in Swansea. During 2018, two new team members joined the project: Farzana Rahman and qualified social worker Haddy Sallah. Over the year, over 25 families and over 50 young people have been supported through a Team around the Family approach, working with over 20 different partner organisations. Cases supported have included Mental health needs, Honour-based violence and Gambling addiction, impacting on the wider families' wellbeing.

Progression Project

The Progression project continued to support marginalised young people in Swansea into sustainable employment, through peer-led support. Funded by the Queens Young Leaders Programme, it is a partnership project with Cwmbran Centre for Young People and Tanyard Youth Centre in Pembrokeshire. During 2018, we supported 25 young people, of whom 100% improved their soft skills, 100% felt less isolated, 64% gained a qualification, 80% entered employment, training or volunteering and 48% took part in a community project. During 2018 Deborah Cooze took up the reins for this project, with plans now underway for EYST to become an accredited training centre.

Belonging Project

The Belonging Project, funded by Children in Need has continued to go well and make progress towards the aim of increasing the participation, aspirations, and sense of belonging of children and young people from minority ethnic backgrounds including refugees and asylum seekers. Led by Shahab Miah, the project has continued to offer three after-school youth club sessions per week, as well as one-to-one support, trips and activities. 149 young people benefitted from the project during the year, including participants in the forum, workshops and activities, and 32 young people received one to one support.

BME Sports Project

The BME Sport Cymru project, a partnership project with WCVA, funded by Sports Wales ended a successful second year during 2018. Led by Mohamed Basit, the project has included setting up a successful BME Sports Forum and engaging in supportive dialogue with over 20 community groups in Swansea to access sports-related funding and gain accredited training for BME Volunteers. The next phase of the project hopes to build on this success through further collaboration with the Local Authority Swansea Sports Development Team.

Refugees Contribute project

The Refugees Contribute project funded by Lloyds Foundation, entered its third year during 2018. Led by Lloyd Williams (-no relation ??) the project has gone from strength to strength and this year has successfully recruited 54 volunteers from 17 different nationalities who contributed 5125 hours - an average of nearly 100 hours each. This shows the invaluable contribution which this sadly maligned section of society can make! 91% of these volunteers also experienced an increase in employability and 83% an increase in confidence.

Asylum Seeker and Refugee Advice project

Funded by Henry Smith Foundation, and led by the indefatigable Aliya Khalil we have continued to provide a highly popular Refugee and Asylum Seeker Advice Service in our offices in Swansea, employing one full-time advice worker, and supported by a team of volunteers (see above). Support has included sending letters, emails or making phone-calls to Home Office or Migrant Help, as well as help communicating with local services including schools, doctors and housing providers. During the

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Year ended 31 March 2019

year, over 900 individual clients were supported via over 2000 advice sessions. One client said of the service: "Aliya can help find solutions, it is very special. If EYST wasn't here it would be difficult."

Asylum Rights Project

Funded by Welsh Government, as part of a Welsh Refugee Council-led consortium, this project was intended to enhance the overstretched Asylum & Refugee Advice Service with additional capacity to support Asylum seekers. During the year, Sophie, our part-time advice worker has advised 189 clients via over 300 advice sessions. We also managed a small destitution crisis hardship fund for asylum seekers and refugees, which exists purely through donations from individuals. People can become destitute through many ways however it is often through claim refusals, gaining refugee status and waiting for benefits/employment, and delays in support.

Asylum Health Project

Funded by ABMU via the GP City Cluster in Swansea, this project funded a part-time project officer (Zinab Battar then Rawan Taha) to work closely with the GPs in this cluster area to provide specific support including language support to asylum seekers and refugees seeking to access GPs and other primary health care services. 46 individuals were supported during the year, and the project has been highlighted as best practice nationally by an EHRC-commissioned report into Access to Health Care for Asylum Seekers, and the British Institute for Human Rights.

Homework Clubs

Funded by Volunteering in Wales -via WCVA and Welsh Government) Our Volunteering Project had another successful year and enabled us to continue to run a Homework Club in Swansea and one in Cardiff. Led by Fiza Rahman in Cardiff and Buthaina Al-Jaraah and Humaira Uddin in Swansea, 90 volunteers were engaged via this project who contributed 1698 volunteer hours and supported over 90 clients offering free tuition in Maths, English and Science. One homework club client said: "Fiza is fab! Good resources and great atmosphere."

Young, Migrant & Welsh

Funded by the Heritage Lottery Fund, the Young Migrant & Welsh project had a busy year, finishing up their project which involved young people in researching and showcasing their diverse journeys and experiences of coming to and living in Wales. Led by Jami Abramson, young people on the project produced a bilingual teaching pack, film, book and exhibition which was displayed in the National Waterfront Museum of Wales in Swansea and also in the Pierhead Gallery in Cardiff. The event was officially opened by the office of Vaughan Gething AM, and attended by Joyce Watson AM. You can access all the resources at the project website here: www.eyst.org.uk/ymw

SRP Swansea

EYST continued to provide support to Syrian refugee families coming to Swansea under the UK Government's Syrian Resettlement Programme, funded by the Home Office. Project workers Sorupa Ali and Gonzalo Silvestre offered orientation support to the families, assisting with all practicalities for their initial resettlement, from helping to register families with schools and surgeries, helping them access their benefit and welfare entitlements, as well as helping them find volunteering and training opportunities, to ensure their long-term integration in Wales.

SRP Carmarthenshire

EYST continued to provide support to Syrian refugee families coming to Carmarthenshire under the UK Government's Syrian Resettlement Programme, funded by the Home Office. As in Swansea, project workers Helal Uddin, Rena Ahmed and Nadir Taha offered orientation support to the families, assisting with all practicalities for their initial resettlement. A series of successful information events were also held in the Carmarthenshire areas, working closely with key partners including Carmarthenshire Council, Dyfed Powys Police, Job CentrePlus, and local voluntary groups.

SRP Powys

EYST continued to provide support to Syrian refugee families coming to Powys (Newtown &

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Year ended 31 March 2019

Ystradgynlais) under the UK Government's Syrian Resettlement Programme, funded by the Home Office. Two project support workers Megan Bowler and Hamed Hassoun offered orientation support to the families, assisting with all practicalities for their initial resettlement. This year, families were also welcomed in Llandrindod Wells, where Jessica Perkins joined the team of support workers. As in other areas, a myriad of local organisations have supported the successful resettlement of the families, and this team effort is ongoing and much valued.

Resilience Project

The Resilience project, funded by Big Lottery Fund Wales, aims to support young people at risk of Islamist and Far-Right Extremism and Sexual Exploitation. During its second year, the project has continued to be very busy across South Wales, with the Project team Sadia Ali, Fiza Rahman, Nicky Nijjer and Gareth Hicks, led by Abdul-Azim Ahmed and then Tony Hendrickson. During the year, the project delivered workshops to 431 young people, of whom 81% reported an increase in their understanding of Extremism and Exploitation. A project conference held at the Temple of Peace attracted over 100 delegates and include high profile speakers including Nazir Afzal.

Cardiff Positive Street Project

EYST was funded this year Home Office to deliver the Cardiff PSP project during to work with young people in Cardiff to increase their resilience to Islamist extremism and also Far Right Extremism through a programme of one-to-one work, group work and information workshops. During 2018-19, 44 sessions reaching 408 participants were delivered, and we worked closely in partnership with 2 schools and 3 community centres.

Think Project

Our innovative programme tackling far-right extremism is still available as a training package either to young people or to professionals. Check out our website www.thinkproject.org.uk for more information.

All Wales BAME Engagement Programme

The All Wales BAME Engagement Programme, funded by Welsh Government continued its work during 2018, with project coordinator Ginger Wiegand, and regional coordinators Gerli Orumaa (South West), Yaina Samuels (South Central), Rahila Hamid (South East) and Lee Tiratira (North Wales). The project team have continued to develop regional networks in the 4 regions as well as undertaking outreach to reach over 900 Black Asian and Minority Ethnic people in every local authority across Wales. A project Conference titled 'Race, Poverty & Representation' was held at the Temple of Peace, with over 100 delegates in attendance. The project also published an important evidence paper on Racism in Schools, in collaboration with TGP Cymru, Race Council Cymru, Show Racism the Red Card. Plans for the coming year including further developing our collaborative approach via the Race Alliance Wales, launching the BAME Public Life Mentoring Scheme, as well as writing and disseminating further evidence papers on on experiences of racism in employment.

Swansea & South West Wales

3 Regional Meetings were held during the year, convened by Gerli Orumaa, with an average of 25 individuals at each meeting. The networks established and progressed key themes, including highlighting the issue of racism affecting asylum seekers and refugees, affecting school children and labour exploitation of EU Migrants.

Cardiff & South Central Wales

Regional meetings in this area were held in Bridgend, Cardiff and Rhondda Cynon Taf, where issues affecting BAME people were discussed. Regional coordinator Yaina Samuels convened a successful BAME Youth Forum in RCT working in partnership with the Local Authority and Show Racism the Red Card, where young people shared disturbing tales of their experiences of racism, islamophobia and xenophobia.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Newport & South East Wales

Regional Coordinator Rahila Hamid held 3 regional networks during 2018, focusing on key issues including barriers to health care and barriers to employment and community campaigning. An average of 28 people attended each forum, with key partners invited including Gwent Police, Citizens Cymru, SEWREC, Newport Mind, and more. Future priorities for the region include developing the activism and campaigning power of local community members in order to address shared concerns including racism, hate crime and deprivation.

North Wales

Regional Coordinator Lee Tiratira joined the team during 2018 and made a great start building on the work of previous coordinators. He held a meet and greet event where seventeen people attended with representation from, Wrexham, Cardiff, Conwy, Flintshire and Denbighshire. North Wales has also seen a pilot BAME Youth project emerge in partnership with BAWSO, which is meeting a key need for BAME young people to have a safe and fun place to meet, and which we hope to develop in the coming year.

Ethnic Youth Support Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Financial review

Financial position

The Charity's net outgoing resources for the year amounted to £38,112 (compared to net incoming resources of £181,062 in 2018). The restricted incoming resources for the year of £1,005,634 consists largely of grant income received. These funds were expended on salaries and agreed overheads. Any unspent revenue income is carried forward to next year. The total unrestricted funds at the end of the year represent the Charity's free reserves and amounted to £202,150 (2018 - £145,352). The total restricted reserves at the year end amount to £88,167 (2018 - £183,079).

Reserves policy

EYST's reserves policy is to seek to establish and then maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 6 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. EYST's annual income fluctuates, but has remained at a similar level to the previous year, when we had a significant increase, however this is still made up mainly of project-specific funding. Core costs are deemed to be premises expenditure and Chief Executive's Salary, as well as key project staff who are considered to be integral to EYST's core services. Altogether, these core costs amount to approximately £180k annually. We continue to have a number of large grants which are paid quarterly in arrears, meaning that at any one time we are owed between £100k-£150k. For this reason it is necessary to maintain our target reserves figure at £250k to allow for expenditure in advance, together with 6 months core running costs.

EYST will endeavour to grow its reserves to the agreed target by undertaking the following fundraising activities:

- * Delivering Training Services to Professionals and Young People
- * Offering Community Design Service to Third Sector
- * Hiring out of EYST Centre to community groups
- * Fundraising activities including Dinners, Sponsored Runs, Public Donations, etc, (to be agreed annually at EYST's Annual Visioning Day)

Expenditure of EYST reserves is at the discretion of the Trustees, but should be avoided where reserves fall below the target of 6 months' core running costs. Circumstances in which expenditure of reserves can be justified is where the sustainability, survival or safe delivery of EYST core services is at risk without the expenditure. Should EYST reserves grow in excess of the target then steps will be taken by the Trustees to identify the most effective ways of spending the reserves which are in excess of 6 months running costs in order to maximise benefits to the charity in accordance with its charitable objectives. EYST Trustees are presented with regular information relating to the charity's reserves levels and agree any actions to be taken relating to expenditure or generation of reserves. This policy is reviewed at least annually, taking into account the charity's changing financial picture.

Going concern

Having considered budgets for the next twelve months, the Trustees are confident that the Charity will continue to meet its liabilities as they fall due for the foreseeable future and consider that there are no material uncertainties about EYST's ability to continue as a going concern. It is therefore considered appropriate by the Trustees to prepare the financial statements on a going concern basis.

Ethnic Youth Support Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Plans for future periods

Our future plans are to continue consolidating our position as a Wales-wide organisation, and further develop our services in Cardiff, Newport and Wrexham. In Cardiff, we will continue to develop our new offices in Butetown, and also explore opportunities to develop our services in Newport and Wrexham. We plan to continue to develop our role as Lead Body for Race, under Welsh Government's funding of the All Wales BME Engagement Programme. In Swansea, we will focus on maintaining our core services and hope to complete the purchase of our centre and EYST offices on St Helens Road, along with a 3rd unit which will serve as a bespoke Refugee and Asylum Advice Hub. Furthering our objective to support BME Young people specifically, we will continue to develop paid supported work placements to this target group. Plans for this year are also to commit resources to strengthen our internal systems and structures including HR, Governance and Quality. These developments are in line with our key priorities and objectives as identified and refined annually in our EYST Staff, Volunteers and Trustees Annual Visioning Day, which is held every February.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Ethnic Youth Support Team

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

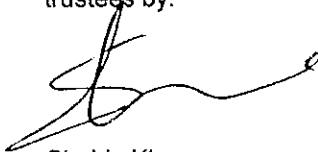
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



Shehla Khan
Trustee

Ethnic Youth Support Team

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Independent Auditor's Report to the Members of Ethnic Youth Support Team

Year ended 31 March 2019

Opinion

We have audited the financial statements of Ethnic Youth Support Team (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 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;
- 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.

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Independent Auditor's Report to the Members of Ethnic Youth Support Team

(continued)

Year ended 31 March 2019

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or 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 directors' report and from the requirement to prepare a strategic report.

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Independent Auditor's Report to the Members of Ethnic Youth Support Team

(continued)

Year ended 31 March 2019

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 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 charity 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Ethnic Youth Support Team

Company Limited by Guarantee

Independent Auditor's Report to the Members of Ethnic Youth Support Team *(continued)*

Year ended 31 March 2019

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

L Cohen (Senior Statutory Auditor)

For and on behalf of
Gordon Down & Partners
Accountants and Business Advisors & statutory auditor
144 Walter Road
Swansea
SA1 5RW

Ethnic Youth Support Team
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	60,830	1,005,634	1,066,465	1,049,173
Charitable activities	6	12,257	—	12,257	41,393
Total income		<u>73,087</u>	<u>1,005,634</u>	<u>1,078,722</u>	<u>1,090,566</u>
Expenditure					
Expenditure on charitable activities	7,8	9,341	1,107,492	1,116,834	909,504
Total expenditure		<u>9,341</u>	<u>1,107,492</u>	<u>1,116,834</u>	<u>909,504</u>
Net (expenditure)/income		<u>63,746</u>	<u>(101,858)</u>	<u>(38,112)</u>	<u>181,062</u>
Transfers between funds		(6,947)	6,947	—	—
Net movement in funds		<u>56,799</u>	<u>(94,911)</u>	<u>(38,112)</u>	<u>181,062</u>
Reconciliation of funds					
Total funds brought forward		145,351	183,078	328,429	147,369
Total funds carried forward		<u>202,150</u>	<u>88,167</u>	<u>290,317</u>	<u>328,431</u>

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

The notes on pages 20 to 30 form part of these financial statements.

Ethnic Youth Support Team

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	£	2018 £
Fixed assets				
Tangible fixed assets	15		26,068	21,801
Current assets				
Debtors	16	173,796		123,790
Cash at bank and in hand		<u>362,644</u>		<u>209,060</u>
		536,440		332,850
Creditors: amounts falling due within one year	17	<u>22,192</u>		<u>26,220</u>
Net current assets			514,248	306,630
Total assets less current liabilities			540,316	328,431
Creditors: amounts falling due after more than one year	18		<u>250,000</u>	<u>—</u>
Net assets			<u>290,316</u>	<u>328,431</u>
Funds of the charity				
Restricted funds			88,166	183,080
Unrestricted funds			<u>202,150</u>	<u>145,351</u>
Total charity funds	22		<u>290,316</u>	<u>328,431</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 16.12.19, and are signed on behalf of the board by:



Ms Shehla Khan
Trustee

The notes on pages 20 to 30 form part of these financial statements.

Ethnic Youth Support Team

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2019

	2019 £	2018 £
Cash flows from operating activities		
Net (expenditure)/income	(38,112)	181,062
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,892	11,852
Government grant income	250,000	—
Interest payable and similar charges	176	193
Accrued expenses	—	3,834
<i>Changes in:</i>		
Trade and other debtors	(50,006)	(73,489)
Trade and other creditors	(4,030)	(10,311)
Cash generated from operations	170,920	113,141
Interest paid	(176)	(193)
Net cash from operating activities	<u>170,744</u>	<u>112,948</u>
Cash flows from investing activities		
Purchase of tangible assets	(17,159)	(20,285)
Net cash used in investing activities	<u>(17,159)</u>	<u>(20,285)</u>
Net increase in cash and cash equivalents	153,585	92,663
Cash and cash equivalents at beginning of year	209,060	116,398
Cash and cash equivalents at end of year	<u>362,645</u>	<u>209,061</u>

The notes on pages 20 to 30 form part of these financial statements.

Ethnic Youth Support Team
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2019

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is UNITS B & C, 11 ST. HELENS ROAD, SWANSEA, SA1 4AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations type 1	429	–	429
Grants			
Big Lottery Grant	–	167,336	167,336
Swansea Development Fund	–	12,928	12,928
WCVA	2,500	17,482	19,982
City & County of Swansea - Families First	3,600	41,948	45,548
Active Inclusion - BME Youth Invest	–	24,740	24,740
Henry Smith Foundation	–	–	–
Home Office	2,000	23,500	25,500
Heritage Lottery Fund	2,906	2,057	4,963
Queens Awards - Progression Project	1,000	26,139	27,139
ABMU Grants	410	(410)	–
BBC Children In Need	2,000	44,387	46,387
BME Voice Project	460	3,188	3,648
SCVS City AS Health Project	494	7,506	8,000
Esmee Fairbairn	–	40,000	40,000
BME Sports	4,200	15,658	19,858
Clothmaker Grant	–	–	–
Youth Support Trust - Connecting Communities	6,046	(4,256)	1,790
Children & Young Peoples Fund	–	2,500	2,500
Syrian Vulnerable persons' Resettlement Scheme - Swansea	8,168	121,787	129,956
Syrian Vulnerable persons' Resettlement Scheme - Carmar	8,166	105,689	113,855
Syrian Vulnerable persons' Resettlement Scheme - Powys	4,451	69,711	74,162
Welsh Government - Equality Grant	12,000	108,000	120,000
Big Lottery - BME Skills	–	130,726	130,726
Welsh Refugee Council - Asylum Rights Project	2,000	16,518	18,518
Other grants	–	3,500	3,500
Lloyds Foundation	–	25,000	25,000
	<u>60,830</u>	<u>1,005,634</u>	<u>1,066,465</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations type 1	385	–	385

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Grants			
Big Lottery Grant	—	163,762	163,762
Swansea Development Fund	—	23,444	23,444
WCVA	3,000	70,906	73,906
City & County of Swansea - Families First	3,672	38,828	42,500
Active Inclusion - BME Youth Invest	—	—	—
Henry Smith Foundation	—	32,000	32,000
Home Office	2,813	22,638	25,450
Heritage Lottery Fund	2,963	41,947	44,910
Queens Awards - Progression Project	1,500	25,639	27,139
ABMU Grants	3,500	23,500	27,000
BBC Children In Need	830	41,385	42,215
BME Voice Project	—	—	—
SCVS City AS Health Project	1,880	(1,880)	—
Esmee Fairbairn	—	40,000	40,000
BME Sports	4,952	(4,952)	—
Clothmaker Grant	—	3,250	3,250
Youth Support Trust - Connecting Communities	2,092	30,640	32,732
Children & Young Peoples Fund	366	1,134	1,500
Syrian Vulnerable persons' Resettlement Scheme - Swansea	6,330	83,666	89,996
Syrian Vulnerable persons' Resettlement Scheme - Carmarthen	8,156	110,449	118,605
Syrian Vulnerable persons' Resettlement Scheme - Powys	6,489	64,325	70,814
Welsh Government - Equality Grant	12,319	107,681	120,000
Big Lottery - BME Skills	—	33,556	33,556
Welsh Refugee Council - Asylum Rights Project	3,300	7,709	11,009
Other grants	—	—	—
Lloyds Foundation	2,221	22,779	25,000
	<u>66,768</u>	<u>982,406</u>	<u>1,049,173</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Training Income	1,700	1,700	14,591	14,591
Other Income	10,557	10,557	26,802	26,802
	<u>12,257</u>	<u>12,257</u>	<u>41,393</u>	<u>41,393</u>

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Activity type 1	2,245	1,105,917	1,108,162
Support costs	7,096	1,575	8,672
	<u>9,341</u>	<u>1,107,492</u>	<u>1,116,834</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Activity type 1	2,099	898,224	900,323
Support costs	3,397	5,785	9,181
	<u>5,496</u>	<u>904,009</u>	<u>909,504</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2019 £	Total fund 2018 £
Activity type 1	1,108,162	—	1,108,162	900,323
Governance costs	—	8,672	8,672	9,181
	<u>1,108,162</u>	<u>8,672</u>	<u>1,116,834</u>	<u>909,504</u>

9. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2019 £	Total 2018 £
Finance costs	179	179	194
Support costs - Accountancy	8,496	8,496	5,388
	<u>8,675</u>	<u>8,675</u>	<u>5,582</u>

10. Net (expenditure)/income

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

	2019 £	2018 £
Depreciation of tangible fixed assets	12,892	11,852
Operating lease rentals	<u>2,938</u>	<u>743</u>

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

11. Auditors remuneration

	2019	2018
	£	£
Fees payable for the audit of the financial statements	<u>7,200</u>	<u>3,600</u>

12. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>5,210</u>	<u>5,210</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	682,436	594,087
Employer contributions to pension plans	<u>8,963</u>	<u>8,477</u>
	<u>691,399</u>	<u>602,564</u>

The average head count of employees during the year was 44 (2018: 39). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of staff	<u>44</u>	<u>39</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

Key Management Personnel

During the financial year, payments made to key personnel amount to £45,000 in total.

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

15. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2018	18,877	13,000	60,225	92,102
Additions	—	—	17,159	17,159
At 31 March 2019	18,877	13,000	77,384	109,261
Depreciation				
At 1 April 2018	14,456	13,000	42,845	70,301
Charge for the year	1,472	—	11,420	12,892
At 31 March 2019	15,928	13,000	54,265	83,193
Carrying amount				
At 31 March 2019	2,949	—	23,119	26,068
At 31 March 2018	4,421	—	17,380	21,801

16. Debtors

	2019 £	2018 £
Other debtors	167,796	117,790
Other debtors	6,000	6,000
	173,796	123,790

17. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	—	3,999
Accruals and deferred income	7,212	7,212
Social security and other taxes	14,146	12,414
Other creditors	834	2,595
	22,192	26,220

18. Creditors: amounts falling due after more than one year

	2019 £	2018 £
Accruals and deferred income	250,000	—

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Deferred income

	2019 £	2018 £
At 1 April 2018	—	3,250
Amount released to income	—	(3,250)
Amount deferred in year	250,000	—
At 31 March 2019	250,000	—

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,963 (2018: £8,477).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2019 £	2018 £
Recognised in creditors:		
Deferred government grants due after more than one year	250,000	—

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
General funds	145,351	73,087	(9,341)	(6,947)	202,150

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Big Lottery	36,862	167,334	(190,357)	—	13,839
CC Swansea SDF	11,061	12,929	(21,951)	5,336	7,375
WCVA	239	17,482	(17,876)	274	119
CC Swansea - FF	4,480	41,948	(40,612)	554	6,370
Active Inclusion - BME	—	24,739	(22,622)	—	2,117
Youth Invest	—	—	(7,479)	(626)	(1)
Henry Smith	8,104	—	(24,562)	948	114
Home Office	228	23,500	(12,060)	507	—
Heritage Lottery	9,496	2,057	(22,823)	—	4,723
Queens Award	1,407	26,139	(2,659)	—	—
ABMU Grants	3,000	(410)	(2,659)	69	—
Swansea Youth Bank	218	—	(109)	—	109

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

22. Analysis of charitable funds *(continued)*

BBC CIN	9,458	44,387	(44,908)	—	8,937
BME Voice	—	3,188	(3,060)	(128)	—
SCVS - Asylum Health	—	7,506	(7,506)	—	—
Esmee Fairbairn	10,023	40,000	(40,000)	—	10,023
BME Sports	21,024	15,658	(37,045)	911	548
Youth Support Trust	30,205	(4,256)	(15,064)	—	10,885
CYPF	—	2,500	(1,661)	—	839
SVPR Scheme					
Swansea	304	121,788	(121,569)	10	533
SVPR Scheme Carmar	480	105,689	(105,028)	(188)	953
SVPR Scheme Powys	1,163	69,712	(69,611)	(682)	582
Welsh Government -					
Equality	3,191	108,000	(108,882)	—	2,309
Lloyds Foundation	6,850	25,000	(28,421)	—	3,429
Big Lottery - BME Skills	25,246	130,726	(143,976)	—	11,996
Welsh Refugee Council					
- Asylum Rights Project	39	16,518	(16,518)	(39)	—
FAW Trust	—	2,000	(1,119)	—	881
Community Chest	—	1,500	(14)	—	1,486
	<u>183,078</u>	<u>1,005,634</u>	<u>(1,107,492)</u>	<u>6,946</u>	<u>88,166</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Tangible fixed assets	885	25,183	26,068	21,801
Current assets	208,361	328,078	536,439	332,850
Creditors less than 1 year	(7,097)	(15,094)	(22,191)	(26,220)
Creditors greater than 1 year	—	(250,000)	(250,000)	—
Net assets	<u>202,149</u>	<u>88,167</u>	<u>290,316</u>	<u>328,431</u>

Ethnic Youth Support Team
Company Limited by Guarantee
Management Information
Year ended 31 March 2019

The following pages do not form part of the financial statements.

Ethnic Youth Support Team

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations type 1	429	385
Big Lottery Grant	167,336	163,762
Swansea Development Fund	12,928	23,444
WCVA	19,982	73,906
City & County of Swansea - Families First	45,548	42,500
Active Inclusion - BME Youth Invest	24,740	—
Henry Smith Foundation	—	32,000
Home Office	25,500	25,450
Heritage Lottery Fund	4,963	44,910
Queens Awards - Progression Project	27,139	27,139
ABMU Grants	—	27,000
BBC Children In Need	46,387	42,215
BME Voice Project	3,648	—
SCVS City AS Health Project	8,000	—
Esmee Fairbairn	40,000	40,000
BME Sports	19,858	—
Clothmaker Grant	—	3,250
Youth Support Trust - Connecting Communities	1,790	32,732
Children & Young Peoples Fund	2,500	1,500
Syrian Vulnerable persons' Resettlement Scheme - Swansea	129,956	89,996
Syrian Vulnerable persons' Resettlement Scheme - Carmar	113,855	118,605
Syrian Vulnerable persons' Resettlement Scheme - Powys	74,162	70,814
Welsh Government - Equality Grant	120,000	120,000
Big Lottery - BME Skills	130,726	33,556
Welsh Refugee Council - Asylum Rights Project	18,518	11,009
Other grants	3,500	—
Lloyds Foundation	25,000	25,000
	<u>1,066,465</u>	<u>1,049,173</u>
Charitable activities		
Training Income	1,700	14,591
Other Income	10,557	26,802
	<u>12,257</u>	<u>41,393</u>
Total Income	<u>1,078,722</u>	<u>1,090,566</u>

Ethnic Youth Support Team

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2019

	2019 £	2018 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	682,436	594,087
Pension costs	8,963	8,477
Operating leases	2,938	743
Rent	45,439	43,138
Rates and water	1,836	1,284
Light and heat	4,784	3,434
Repairs and maintenance	14,679	10,139
Insurance	4,625	3,714
Other motor/travel costs	41,999	39,582
Legal and professional fees	15,698	20,956
Telephone	12,588	12,068
Other office costs	16,261	10,890
Depreciation	12,892	11,852
Other interest payable and similar charges	176	193
Direct charitable activity 1 - other	5,517	5,136
Direct charitable activity 1 - sundry expenses	2,035	1,337
Direct charitable activity 1 - donations & sponsorship	720	1,220
Direct charitable activity 1 - training & tuition fees	23,565	11,678
Direct charitable activity 1 - visits & events	29,924	25,582
Direct charitable activity 1 - refreshments	1,072	2,719
Direct charitable activity 1 - film production	3,150	3,700
Direct charitable activity 1 - beneficiary payments	80,697	61,916
Direct charitable activity 1 - SVPR scheme expenditure	23,982	29,777
Direct charitable activity 1 - translation & interpretation costs	5,278	5,882
Website costs	4,166	—
External providers	71,414	—
	<u>1,116,834</u>	<u>909,504</u>
 Total expenditure	 <u>1,116,834</u>	 <u>909,504</u>
 Net (expenditure)/income	 <u>(38,112)</u>	 <u>181,062</u>

Ethnic Youth Support Team

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - wages/salaries	682,436	594,087
Direct charitable activity 1 - pension costs	8,963	8,477
Direct charitable activity 1 - operating leases	2,938	743
Direct charitable activity 1 - rent	45,439	43,138
Direct charitable activity 1 - rates & water	1,836	1,284
Direct charitable activity 1 - light & heat	4,784	3,434
Direct charitable activity 1 - repairs & maintenance	14,679	10,139
Direct charitable activity 1 - insurance	4,625	3,714
Direct charitable activity 1 - other motor/travel costs	41,999	39,582
Direct charitable activity 1 - legal and professional fees	7,202	11,968
Direct charitable activity 1 - telephone	12,588	12,068
Direct charitable activity 1 - other office costs	16,261	10,890
Direct charitable activity 1 - depreciation	12,892	11,852
Direct charitable activity 1 - other	5,517	5,136
Direct charitable activity 1 - sundry expenses	2,035	1,337
Direct charitable activity 1 - donations & sponsorship	720	1,220
Direct charitable activity 1 - training & tuition fees	23,565	11,678
Direct charitable activity 1 - visits & events	29,924	25,582
Direct charitable activity 1 - refreshments	1,072	2,719
Direct charitable activity 1 - film production	3,150	3,700
Direct charitable activity 1 - beneficiary payments	80,697	61,916
Direct charitable activity 1 - SVPR scheme expenditure	23,982	29,777
Direct charitable activity 1 - translation & interpretation costs	5,278	5,882
Website costs	4,166	—
External providers	71,414	—
	1,108,162	900,323
Governance costs		
Governance costs - accountancy fees	4,896	5,388
Governance costs - audit fees	3,600	3,600
Governance costs - other finance costs	176	193
	8,672	9,181
Expenditure on charitable activities	1,116,834	909,504