

**Youth Vision**  
(A company limited by guarantee)

**Report and Financial Statements  
For the Year Ended 31 March 2021**

Charity number	SC040741
Company number	SC363481

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## Legal and Administrative Information

Charity name	Youth Vision
Charity registration number	SC040741
Company registration number	SC363481
Registered Office and operational address	44 Harlaw Road Balerno Midlothian EH14 7AX

## Management Committee (Board of Directors)

Neville Makan	Chair ( <i>Resigned 1/6/20</i> )
Magdalen Calder	Secretary
Mark Gwynne	Member ( <i>Acting Chair from 01/6/20</i> )
Katrina Vernon	Volunteer support ( <i>resigned 1/6/20</i> )
Andy Hughes	Corporate support
James Hughes	Young Leader
Joanna Finlay	Member
Peter Smith	Treasurer

## Independent Examiner

Gordon Mavor ACMA  
39 Bryce Road  
Currie  
EH14 5LP

## Bankers

The Co-operative Bank  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

## Independent Examiner's Report to the Trustees of Youth Vision

I report on the accounts of the charity for the year ended 31 March 2021 that are set out on pages 3 to 19.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether any matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements have not been met:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

No matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Gordon Mavor

Relevant Professional qualification: ACMA

Address: 39 Bryce Road  
Currie  
EH14 5LP

Signed:



16/12/21

## Directors' Report for year ended 31 March 2021

### Aims and Objectives

#### Purpose

Our charity's objectives as set out in the Memorandum of Association are:

To educate and develop strengths and confidence of young people in their transition to adulthood.

To provide young people with the opportunity to identify and work out their personal problems through practical wilderness exercises, drama, art, and discussion circles.

To promote development by confronting problems of isolation, inadequacy of expression and lack of social or family support.

#### The focus of our work

The charity works with hard-to-reach young people who struggle with formal education and employment. Threipmuir Farm Steading in the Pentland Regional Park is the base for Youth Vision. The 18<sup>th</sup> Century Farm Steading and garden supports the therapeutic work of Youth Vision around practical skills and outdoor work.

At its core, Youth Vision is about listening to the needs of its service users and responding in the best possible way. Back in March, as an initial response to COVID, a Young Leaders meeting was held to discuss how we might operate and run our programmes with restrictions in place. They came up with a variety of ideas including designing future projects for the Youth Vision steading, meeting small groups in local greenspaces, as well as working on some essential maintenance tasks in small groups.

We listened to the ideas of the young people and put things in place where possible. As the situation with the pandemic continued through the year, we involved young leaders in decision making processes and kept them in the loop with online communication.

Youth Vision was in a unique position, working with low numbers of isolated young people, in need of extra curriculum education and working outside, we were able to continue some essential work with our clients. Towards the end of Summer, we were able to run groups again and the young leaders took an active role in planning and delivering activities, working with the Wilderness Group in their local greenspace. In December we held a young leader meeting to discuss the development of the Saturday Wilderness project (which would normally cease for Winter). With the uncertainty around COVID, we decided to keep the group running online (and in person when we are able) providing much needed contact and family support, with the young leaders taking a lead on this.

Youth Vision supports a broad mix of young people with diverse backgrounds and abilities. Some of our young people have additional support needs and Youth Vision is committed to providing emotional and practical support to assist with improvements in motivation, attainment, and a positive learning experience. As the pandemic has taken the toll within our local communities, leaving many families and young people isolated and mental health affecting the whole family, we further developed our support within the community and were able to provide counselling for individuals as well as whole family support where needed.

Our work is split into six programs:

### **1. Back on Track**

A year-long support programme suitable for young people aged 14-16 who are not attaining in or attending education. Young people are referred to us by school Guidance departments, Education Welfare Officers, or partner organisations. The programme provides a range of nature-based activities and life skills that aim to support the personal and social development of young people and improve their physical, mental, and emotional wellbeing. The young people that join our groups become part of a community that focuses on positive peer and adult interactions, friendship, work ethic, conservation, personal development, and self-discovery.

We were able to finish off the awards from the 2019-20 group, following up with 5 families and presenting their certificates in May/June.

Over the academic year 2020-21, we had 8 referrals with 6 young people managing to finish the year. The group has had young people with complex needs, who needed 1:1 support, as well as getting them to work as a team which has been a great asset over this difficult year. We saw the young people develop, make friends, and feel part of a community.

During January as Scotland became locked down again, we continued to support the families as well as the young people, developing our internet skills and learning and supporting our young people using Microsoft Teams, holding weekly meetings with activities, including a cooking demonstration by one of the young people. We provided 1:1 support to parents/carers and young people, helping the young people to begin to look at their future pathways for the following year along with their schools and parents. In February we received permission to run with this small group as they were all key children, and their individual needs were high. We continued to keep numbers low and working outdoors in a 1:1 situation. All young people successfully finished the year managing their John Muir and Dynamic Youth Awards.

### **2. Staying on Track.**

Our Staying on Track Program is the next step for young people aged 16-24 who are not in employment, education, or training (NEET), providing a chance to improve their skills, confidence, physical, social, and emotional well-being. This year we were able to work with our older 16 plus young people, in small numbers, initially 1:1 support, phone calls and for those needing more connection we were able to link up, within their own environments, and have a walk and talk session outdoors, providing support and getting them outside. When able to reconnect to the outdoors we slowly started our groups back, keeping numbers small and encouraging self-travel. We continued to provide a Wednesday Staying on Track and a Friday work experience around the garden and land maintenance, teaching rural skills and working towards their future interests and employment.

Young people involved in the Staying on Track and Young Leaders project worked on the camping field to provide an area for partner groups to use and enjoy, with the covid pandemic still being a big barrier. The development of the camping field has been a great asset and allowed friends and families a safe space to use and enjoy being together again.

### **3. Weekend Wilderness and Summer Camp.**

The Wilderness Skills program is designed to support young people aged 13 - 24 in their transition from adolescence to adulthood. This programme is delivered from our base, builds on the skills learned and is entirely led by the young people and bottom-up in its design.

Each week the young people check-in with each other and discuss their collective and individual goals for the day. Half of the day is spent working on collective goals, learning, and sharing skills sometimes all together or in smaller groups depending on the task. We all reconvene over a healthy lunch (often grown and prepared by the young people) and review our progress following the experiential learning cycle: plan, do, review, transfer. After lunch we focus on individual goals and projects which range from sharpening tools to various woodworking projects to building small dens. We then reconvene to discuss our progress and then take part in a group game before

reviewing the day together and heading back to the minibus.

With a difficult start to the year with lockdown, we linked up with our young people via Zoom meetings and phone calls. Between September and October, we were able to meet in their local greenspaces. We met up weekly in Wester Hailes Quarry Park, which was great to reconnect with the group, allow a space to be with others, have some games, social and time out of the house after such a long lockdown. During October we were able to return with the group to our base at Threipmuir farm cottage. We planned a walk on the first day back, enjoying a 7 mile walk over the Pentlands with staff, volunteers and young people meeting up again and getting out and about.

This group usually doesn't run over the winter period, however, due to Covid and young people struggling with isolation and their mental health, we decided to keep in contact with this group. This allowed us to support individuals, connect with families and feel part of the community. We had weekly online TEAMS meetups with newsletters between December and March, supporting families with 1:1 phone calls as well. During April 2021, we started to meet up again in their local greenspace, returning to our base as restrictions lifted. Supporting this group over lockdown has proved invaluable for their families.

#### **4. Young Leaders**

During lockdown we supported our young leaders with training which linked with their individual interests. We continued with weekly 'check ins' through Facebook Messenger and phone calls with the project manager. We provided 1:1 time when needed as well as offering regular 1:1 counselling sessions for individuals. We have further developed our award program, staff and volunteers receiving training in the delivery of John Muir, Dynamic Youth Awards and Duke of Edinburgh Awards.

As lockdown restrictions eased, we ran a 2-night Young Leader camp where they welcomed a new swarm of bees to our Youth Vision beehive, which was made by the Staying on Track group last year. They worked as a team on cottage maintenance, putting in a new back door which was made by one of the Young Leaders when he was on the Back on Track group; a year later he was able to fully install the door. They planned LANTRA training which was proving difficult to host due to Covid-19 restrictions. The young people decided to host a *scythe training course* being a one-day training course, facilitated by an external professional training provider. He guided us through the history, types, sharpening, peening, cutting techniques and fun games involving the scythe, giving traditional skills. Regular groups returned and we continued to work on the timber framed hut, focusing mainly on the drainage system from the roof and bore hole.

We managed 4 Young Leaders meetings and with individual young leaders supporting different plans and decisions over the year. This resulted in a clear progression route through the project for the young people and helped to cement their understanding and roles in becoming a young leader. We have enjoyed the input from one of our Young Leaders in our committee over the past year, however, due to a house move he left in January 2021. We are looking for a replacement this year.

Our Young Leaders have excelled with running, supporting, and maintaining all groups and land maintenance at Youth Vision over the past year, taking on leadership roles and showing strong work ethic over the past year.

#### **5. Forest Skills Program**

Due to Covid 19 we have been unable to run any of the younger Forest Skills work over this year.

#### **6. Green Learning Pathways and Community Garden**

Our Friday community gardening and grounds maintenance group managed to continue throughout lockdown. We worked with 2 local volunteers who visited the steading separately and planted out vegetables for the groups return. This allowed us to have vegetables for use of

groups once they returned and we also were able to provide the Saturday Wilderness Group with vegetable to take home to their families. As lockdown lifted, we were able to return with young leaders and reconnect to Youth Vision. We also had new referrals that we were able to take on for work experience as well as new volunteers. The community garden started to flourish again.

### **Community Involvement.**

This year Youth Vision has worked with 22 participants and 14 volunteers as well as providing space and outdoor activities for other groups. Initially opening our campsite up to friends and families allowed use of our outdoor space, with families using the space, and later in the year local groups used this space for activities and camping. We have also provided the use of our base to other groups allowing a further 62 young people to benefit from our Steading.

### **Workshops**

As Covid restrictions lifted we were able to provide a day outing for Score Scotland supported by Young Leaders, where they enjoyed making pizzas in our pizza oven and getting out and about. As term started back in August, Edinburgh Steiner School linked up with us to use our new camping field to run a week's science project outdoors, adhering to covid regulations. The workshop was to produce Quicklime over the period of the week. They harvested clay and willow from our community woodland and built a traditional cob kiln. The limestone was added, and the temperature of the fire was 900°C for 24 hours before it changes constitution, turning into liquid lime wash after adding water. In October we facilitated a mushroom and fungi workshop for the Young Leaders, staff, and volunteers. Facilitated by an expert we learned various ways of propagating different species of mushrooms, which we hope to harvest soon. We continued relationships throughout this difficult year with our referral partners, local High Schools and Skills Development Scotland. We maintained connections with Pentland Regional Park staff and the local Harmony Runners group who we support annually for their '7 Reservoirs Run'. Although this year was different in that the run was done virtually with individual's submitting their own evidence of the run, Youth Vision's Saturday Group made a sign for the beginning and finish so still felt involved and connected.

Youth Vision continues to be an essential community to many young people. The space we have created allows young people to break away from some of the stresses and strains of life and be in an environment where they are supported and encouraged to be themselves. 2020/21 has been a challenging year for everyone and Youth Vision has been there for the young people that engage with us and their families too. We have stepped up to the challenge of continuing to support people virtually, rather than in person, and were ready to welcome young people back in person when restrictions allowed it. As it stands, some of the young people we work with are struggling to engage with online schooling, but are engaging with Youth Vision, highlighting the importance of the service to the people we work with.

### **Ensuring our work delivers our aims**

We review our aims, objectives, and activities each year with regular meetings with staff and volunteers. This review looks at what we achieved and the outcomes of work in the previous 12 months. Youth Vision carries out participatory evaluations with each young person at the end of each program with the use of Specific Measurable Achievable Realistic and Time bound (SMART) goals and the Youth Vision 'My Circle' individual evaluation process to measure changes for participants

Further support can be then provided by Youth Vision with counselling and therapy sessions, working with the whole family, as well as linking the young people to other services in their community ensuring the best possible destination for all the young people involved in our service and improving our ripple effect in the sector.

The evaluations also involve interviews with Youth Vision facilitators, referral staff in schools, volunteers, and parents. These focus on perceived changes in the young people and ideas for the future direction of the charity. The charity is continuing to develop improved quantitative and qualitative systems of evaluation across our various programmes.

### **Financial Review**

This year the charity has seen a net increase in funds of £19,492. Funds received have been managed to ensure we are working within budget. However, this has only been possible with the input of a large amount of unpaid work from the team of dedicated volunteers.

### **Principal Funding Sources**

The principal funding sources for the charity were grant income from The Robertson Trust, Big Lottery (Young Start), Neighbourhood Partnership, Scottish National Heritage, Gannochy Trust, The Tides Foundation (Blackrock), Agnes Hunter Trust, Suez Communities Trust, STV Children's Appeal, Scottish Children's Lottery (Chance to study), Government (Covid) Grant), The Corra Foundation (Covid) and The National Lottery Heritage Emergency Fund. We also received generous donations from various local businesses and individuals. The charity also benefits from the donation of rent at a peppercorn rate for the premises at Threipmuir Steading equivalent to £10,000 per annum from our landowner.

### **Reserves Policy**

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2021/22 is £90,000 and therefore the target is between £22,500 and £45,000 in general funds. The reserves are needed to meet the working capital requirements of the charity. The present level of unrestricted reserves available to the charity of £42,300 therefore falls inside this target level. The strategy is now to maintain this level of reserves.

### **Volunteers**

Youth Vision's volunteers continued throughout the Covid pandemic, providing an amazing amount of support within our community garden and committee. During the year we recruited 8 new volunteers. Once back at the farm steading, our Young Leaders supported two Statutory Training Days at Youth Vision enabling the training of staff and volunteers. Our Young Leaders were part of the training team, teaching new volunteers fire lighting, tool safety and running the day.

Our new volunteers have been a great asset settling into different areas and supporting the running of the different youth groups. This has supported us to continue our work and enabled us to provide 1:1 work throughout the day, keeping us all safe and providing volunteers with mentoring experience and more.

Our regular volunteers started to return and have been supporting the groups in working alongside our young people, sharing their knowledge and skills, while acting as positive role models. Our volunteers and committee board members vary in age and professional backgrounds and are invaluable in every aspect of the running of Youth Vision. The charity could not run without the commitment, in-put and dedication of our volunteers.

All our volunteers go through our induction programme and are fully disclosed. Volunteers take part in our mandatory training programmes including child-protection, health and safety, risk assessment and food hygiene. Volunteers at Youth Vision have regular appraisals and are supported in their continuing personal and professional development.

Our volunteers from The Edinburgh Archaeological Field Society were unable to attend due to the Covid pandemic.

We have re-adjusted the way we evaluate the value which our volunteers bring to Youth Vision and brought this in line with the professional costs that would have been incurred. With this in mind, we estimated that the monetary value of volunteers' time at £10/hour for 2020-2021 is around **£20,440**. We are eternally grateful for our volunteers and the benefits that they all bring to Youth Vision as a community.

<b>Volunteer role</b>	<b>Number of volunteers</b>	<b>Hours worked</b>
Management committee	<b>7</b>	<b>160</b>
Bookkeeping	<b>1</b>	<b>20</b>
Field Manager (unpaid time)	<b>1</b>	<b>240</b>
Youth group team	<b>9</b>	<b>1,512</b>
Occasional & Events	<b>5</b>	<b>112</b>
	<b>23</b>	<b>2,044</b>

### **Structure, Governance and Management Governing Document**

The organisation is a charitable company limited by guarantee. It was incorporated on 4 August 2009 and registered as a charity on 12 August 2009. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up Members are required to contribute an amount not exceeding £1 each.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for period of up to 5 years after which they must be re-elected at the next AGM.

### **Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. Systems or procedures have been established to mitigate the risks faced by the charity. External risks to funding have led to the development of a plan for diversification of funding applications. Internal control risks are minimised by procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety for staff, volunteers, and young people. All Youth Vision staff, facilitators and volunteers who work with young people have been fully checked by Disclosure Scotland

### **Organisational Structure**

This year Youth Vision's Management Team has gone through many changes with committee members moving on due to many different situations. Sadly, saying goodbye to committee members, Neville Makan and Katrina Vernon. We also have James Hughes our young leader, and Andy Hughes moving to a new house in December, however they will continue to support us until we get new members. We welcomed new members, Joanne Findlay, who has been a valid volunteer over the past few years, as well as a new Treasurer Peter Smith. We are currently advertising for new skilled members to support Youth Vision into the future. The members meet monthly and are responsible for the strategic direction and policies of the charity. All members come from a variety of professional backgrounds, relevant to the work of the charity.

Youth Vision employs a Youth Field Manager (21 hours) who is responsible for the management and organisation of the programmes, co-ordinating volunteer and liaising with schools as well as working directly with the young people. A Youth Development Worker (21 hours) supported the work of the manager and ran our Staying on Track groups along with two freelance facilitators

running the youth programs. Over this financial year we have reassessed our staff ratio and, with our Youth Development Worker moving on in November 2020, it was decided that Youth Vision would be better supported and run with two 16-hour Youth Development Worker posts. This staff ratio also benefits our part-time (16 hours) Administration and Finance Officer.

### **Independent Examiner**

Gordon Mavor ACMA was appointed as the charity's independent examiner for the year. He has expressed his willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities

Approved by the Directors and signed on their behalf by:



Mark Gwynne (Acting Chairperson)

Date 18/12/21

## Statement Of Directors' Responsibilities

The company directors are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the company directors to prepare financial statements for each year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the company's constitution. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Directors and signed on their behalf by:



Mark Gwynne (Acting Chairperson)

Date

16/12/21

## Statement of Financial Activities for the year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Voluntary income	2	40,335	51,316	<b>91,651</b>	88,756
Bank interest		-	-	-	-
<b>Total income</b>		<b>40,335</b>	<b>51,316</b>	<b>91,651</b>	<b>88,756</b>
<b>Expenditure</b>					
Charitable activities	7	6,514	54,648	<b>61,162</b>	60,225
Costs of generating voluntary income	7	-	-	-	2,275
Management and administration costs	7	5,497	5,500	<b>10,997</b>	16,106
<b>Total expenditure</b>		<b>12,011</b>	<b>60,148</b>	<b>72,159</b>	<b>78,606</b>
<b>Net surplus/(deficit) for the year</b>		<b>28,324</b>	<b>-8,832</b>	<b>19,492</b>	<b>10,150</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	12	13,976	34,832	<b>48,808</b>	38,658
Net movement on funds		28,324	-8,832	<b>19,492</b>	10,150
<b>Total funds carried forward</b>		<b>42,300</b>	<b>26,000</b>	<b>68,300</b>	<b>48,808</b>

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

Balance Sheet as at 31 March 2021

	Notes	2021 £	2021 £	2020 £
<b>Tangible Fixed Assets</b>	8	-	-	-
<b>Currents Assets</b>				
Debtors	9	-		8,058
Cash at bank and in hand		68,630		43,948
		<u>68,630</u>		<u>52,006</u>
Creditors: amounts falling due within one year	10	-330		-3198
				<u>-3198</u>
<b>Net Current Assets</b>			68,300	48,808
<b>Net Assets</b>			<u>68,300</u>	<u>48,808</u>
<b>Unrestricted funds</b>	11			
Designated funds		-		-
General Funds		42,300		13,976
			42,300	<u>13,976</u>
<b>Restricted funds</b>	11		26,000	34,832
<b>Total Funds</b>			<u>68,300</u>	<u>48,808</u>

For the year ending 31/03/2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. Directors' responsibilities: the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Directors and signed on their behalf by:



Peter Smith (Acting Treasurer)

Date 16/12/2021

## Notes forming part of the Financial Statements

### 1. Accounting Policies

The principal accounting policies summarised below have been applied consistently throughout the year.

#### **Basis of accounting**

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

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of a fundraising appeal.

#### **Income**

All income is 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 specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- Grants, where 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.
- Grants related to performance and specific deliverables are recognised when the charity meets the specified conditions.
- Donated services and facilities including those of the volunteers have not been quantified and included in these accounts.

#### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred and includes:

- Cost of generating funds includes the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Management and administration costs include those costs associated with meeting constitutional and statutory requirements of the charity and include independent examiner fees and costs linked to the strategic management of the charity.

### Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in the case of small equipment is estimated as 4 years and minibus as 5 years.

### 2. Voluntary income

	Unrestricted	Restricted	Total	Total
			2021	2020
	£	£	£	£
Grants	38,168	51,316	89,485	80,149
Donations	988	-	988	2,772
Workshops & corporate events	-	-	-	1,750
Fundraising events	1,179	-	1,179	4,085
Gift Aid	-	-	-	-
	40,335	51,316	91,651	88,756

### 3. Staff costs

The charity employs a Manager and a Youth Development Worker to deliver the Youth Groups. Employees were assisted by two freelance facilitators and specialist tutors to provide additional input for the various youth groups and administration assistants.

	2021	2020
	£	£
Salaries	43,753	45,069
National insurance	2,589	-
Pensions	764	800
	47,105	45,869
Sessional staff	3,748	7,319
	2,063	-
	52,916	53,188

### 4. Governance

	2021	2020
	£	£
Independent examination of accounts	330	330
Membership of professional bodies	-	323
	330	653

**5. Taxation**

As a charity, Youth Vision is exempt from any 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 objectives. No tax charges have arisen in the charity.

**6. Trustee Remuneration and Related Party**

There were no payments to Trustees or related Parties during the year.

**7. Total expenditure**

**Costs for each Youth Vision Group**

	Back on Track	Forest school & skills	Wilderness & staying on track	Green pathways garden	Heritage archaeology	Borehole project	Direct payments to families	Total Charitable activities	Costs of generating voluntary	Management and admin	2021 Total	2020 Total
<b>Direct costs</b>												
Youth workers	-	3,985	15,941	-	-	-	-	19,926	-	-	19,926	16,687
Field Manager	7,799	4,874	975	975	4,874	-	-	19,497	-	-	19,497	19,499
Sessional facilitators	448	1,779	448	-	-	1,072	-	3,748	-	-	3,748	7,319
Specialist contractor	-	-	-	-	-	-	-	-	-	-	-	1,454
Workshops and events	-	-	-	-	-	-	-	-	-	-	-	34
Minibus costs	409	409	409	-	409	-	-	1,634	-	-	1,634	1,687
Equipment and materials	2,712	678	2,712	678	-	-	-	6,781	-	-	6,781	3,929
Food	245	70	245	70	70	-	-	699	-	-	699	1,624
Volunteer expenses	0	0	0	30	0	-	-	30	-	-	30	313
Training	79	79	278	79	278	-	-	794	-	-	794	418
Direct family payments	-	-	-	-	-	-	800	800	-	-	800	-
Insurance	384	96	384	96	0	-	-	960	-	-	960	1,637
	12,076	11,971	21,392	1,928	5,630	1,072	800	54,870	-	-	54,870	54,602
<b>Overheads</b>												
Administrator	-	-	-	-	-	-	-	-	-	9,745	9,745	10,807
Fundraising consultant	-	-	-	-	-	-	-	-	-	-	-	2,275
Office costs	1,573	1,573	1,573	1,573	-	-	-	6,292	-	922	7,214	4,101
Governance	-	-	-	-	-	-	-	-	-	330	330	653
Depreciation	-	-	-	-	-	-	-	-	-	-	-	6,069
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	99
<b>Totals for 2021</b>	13,650	13,544	22,965	3,502	5,630	1,072	800	61,162	-	10,997	72,159	78,606

## 8. Tangible Fixed Assets

There were no fixed asset held, as defined in the Accounting Policies in Note 1, during the year.

## 9. Debtors

	2021	2020
	£	£
Grant income receivable	-	8,058
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>8,058</b>

## 10. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Income received in advance	-	-
Other creditors and accruals	330	3,198
<b>Total</b>	<b>330</b>	<b>3,198</b>

## 11. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	-	-	-
Current assets				
Cash at bank and in hand	26,000	-	42,631	68,630
Debtors	-	-	-	-
	26,000	-	42,631	68,630
Current liabilities	0	0	-330	-330
<b>Net assets at 31 March 2021</b>	<b>26,000</b>	<b>0</b>	<b>42,301</b>	<b>68,300</b>

**12. Movement in Funds**

	At 1 April 2020	Incoming resources	Outgoing resources	Transfers	At 31 March 2021
	£	£	£	£	£
<b>Restricted Funds:</b>					
Wilderness & Stay-on-track	25,940	17,197	-28,596	-	14,542
Back-on-track	-	9,372	-9,372	-	-
Forest school	7,215	10,300	-13,544	-	3,971
Green Pathways	-	5,846	-1,465	-	4,381
Direct payments to families	-	1,500	-800	-	700
Borehole project	1,677	1,600	-872	-	2,405
Management/Admin	-	5,500	-5,500	-	-
<i>Total restricted funds</i>	<b>34,832</b>	<b>51,316</b>	<b>-60,148</b>	<b>-</b>	<b>26,000</b>
<b>Unrestricted Funds:</b>					
Designated fund	-	-	-	-	-
General fund	13,976	40,335	-12,011	-	42,300
<i>Total unrestricted funds</i>	<b>13,976</b>	<b>40,335</b>	<b>-12,011</b>	<b>-</b>	<b>42,300</b>
<b>Total funds</b>	<b>48,808</b>	<b>91,651</b>	<b>-72,159</b>	<b>-</b>	<b>68,300</b>