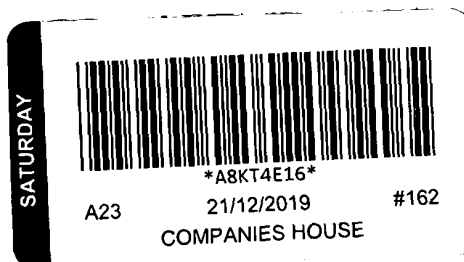


Charity Registration number: 700738
Company Registration number: 1843226

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Trustees' Report and Financial Statements

for the year ended 31st March 2019



**Merseyside Youth Association Limited
(Limited by Guarantee)**

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**Merseyside Youth Association Limited
(Limited by Guarantee)**

Charity Information

Charity Name:	Merseyside Youth Association Limited (Limited by Guarantee)	
Charity Registration Number:	700738	
Company Registration Number:	1843226	
Governing Document:	Memorandum and Articles of Association dated 23 August, 1984 as amended in 1985 and 2000.	
Registered Office:	Abney Building 65-67 Hanover Street Liverpool L1 3DY	
Principal Business Address:	Abney Building 65-67 Hanover Street Liverpool L1 3DY	
Directors/Trustees:	D. Cooke R. T. Dears N.H. Ellis A. Gibbons (Chairperson) J. R. Gosney (appointed 14 June 2018) J. C. Lewys-Lloyd (Treasurer) D. R. Swaffield M. W. Wynn (appointed 14 June 2018)	
Company Secretary:	G. Bainbridge	
Chief Executive:	G. Bainbridge	
Accountants:	Sloan Accountants Limited Chartered Accountants Suite 5, The White House 42-44 Chorley New Road Bolton BL1 4AP	
Auditor:	Collins & Co. Statutory Auditors and Chartered Accountants Suite 13, Hattersley House 1 Hattersley Court Off Burscough Road Ormskirk L39 2AY	
Bankers:	HSBC plc 99-101 Lord Street Liverpool L2 6PG	Barclays Bank plc 48b & 50 Lord Street Liverpool L2 1TD

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Charity Information (cont.)

Solicitors:	Brabners Chaffe Street Horton House Exchange Flags Liverpool L2 3YL	Ellis Whittam Limited Woodhouse Church Lane Aldford Chester CH3 6JD
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Investment Managers:	Investec Wealth & Investment Limited The Plaza 100 Old Hall Street Liverpool L3 9AB
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**Merseyside Youth Association Limited
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March 2019

The trustees present their annual report and the financial statements for the parent charity and its subsidiary undertakings for the year ended 31st March 2019.

Reference and administrative details

The details are set out on page 2.

Directors and their interests

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The directors who served during the year, and to the date of this report, are as stated below:

D. Cooke
R. T. Dears
N. H. Ellis
A. Gibbons
J. R. Gosney (appointed 14 June 2018)
J. C. Lewys-Lloyd
D. R. Swaffield
M. W. Wynn (appointed 14 June 2018)

N. H. Ellis and D. R. Swaffield retire by rotation, and, being eligible, offer themselves for re-election.

Structure, Governance and Management

Governing document

Merseyside Youth Association Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23rd August 1984 as amended in 1985 and 2000. The company is registered in England. It is a registered charity with the Charity Commission. Every member of the charity promises, if the charity is dissolved while s/he remains a member or within 12 months afterwards to put up to £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the Trustees are eligible, as the Board of Directors, to appoint additional trustees.

As set out in the Articles of Association, trustees are elected at the AGM. There will be more than five, but no more than nine trustees. A third of the trustees must retire at each AGM, the longest in office retiring first. The trustees can co-opt any duly qualified person to be appointed as a trustee to fill a vacancy, but a co-opted trustee will hold office only until the next AGM. When considering the co-option of a trustee, the Board has regard to the requirements of any specialist skills needed. All new trustees will have to complete an application form including a skills audit.

The Chair and Treasurer and other honorary officers will be appointed by the trustees from among their number at the next general meeting after the AGM.

Trustees' Report for the year ended 31st March 2019 (cont.)

Trustees induction and training

New trustees receive an induction pack including information on the roles and responsibilities of trusteeship. It includes a copy of the Memorandum and Articles of Association, the Executive Summary of the Business Plan and a copy of the latest annual report and accounts. New trustees meet with the Chief Executive to brief them on the operation of the charity. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisation

The Board of Trustees, which can have up to nine members, administers the charity. The Board meet every six weeks. The Board will convene sub groups for specific purposes e.g. fundraising as and when required. A Chief Executive is appointed by the trustees to manage and strategically develop the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and activity related to the direct work with young people.

Partner organisations

The Charity has a close relationship with VS6, which is a partnership of 14 support organisations working with 8,600 voluntary, community, faith and social enterprise groups operating across Liverpool City Region. It works to champion the vital role of our sector in the future of the city region, seeking to shape local policy and implementation for the benefit of our communities. This includes the Combined Authority, metro mayor and the LEP.

As a member of VS6, we also work closely with the local VCS's and other infrastructure organisations. Voluntary Sector North West support the coordination of VS6 and its engagement events and research. Priorities this year have included developing engagement with the sector in relation to Inclusive Growth, Health and Social Care and Wealth and Wellbeing.

We continue our partnership with LCVS and have worked with them to support the development of Cornerstone, a charity set up to support looked after young people, supporting access to work experience.

The charity is also a member of the North West Youth alongside Young Cumbria, Young Lancashire, Cheshire Youth Federation, Greater Manchester Youth Network and UK Youth. It also has regional links with the Youth Focus North West.

The charity is also a member of UK Youth (including the UK Youth Policy Group).

The Charity has developed strategic links across Liverpool City Region, including, LCR Employment and Skills team, ESF Providers Forum, LEP, Liverpool Clinical Commissioning Group and Liverpool City Council.

It has strategic links with the CAMHS (including membership of the Mental Health and Emotional Wellbeing Partnership Board) and is a member of the Sefton Emotional Achievement service (SEAS) consortium which aims to offer emotional wellbeing support for children, young people and their families in Sefton.

We work in partnership with public, VCS and faith groups on the City Wide Fairness and Anti-poverty group, to provide practical coordination and campaigning on the impact of austerity locally.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March 2019 (cont.)

Partner organisations (continued)

This year we have developed new partnerships within the health agenda, and have become members of the Heath Watch Community Engagement Group, and have been working closely with the Women's Organisation and partners on the development of the Third Sector Alliance Group, setup to shape a model of social innovation – a community asset development approach, to the Provider Alliance and Primary Care Networks.

MYA has contributed to a number of strategic developments across the city region including the LCC NEET strategy, the Mental Health JSNA, the LCR Industrial Strategy, the Public Health England Wealth and Wellbeing report and Health Inequalities consultation. Nationally we have been involved in the consultation process, hosting focus groups with our young people to support the Cabinet Office in relation to dormant bank accounts funding and the Youth Work All Party Parliamentary Group.

MYA has funding relationships with Liverpool City Council (Targeted Youth Support Service and Sports and Recreation Service); Knowsley Council, Sefton Council, Champs Public Health, Big Lottery Fund (Talent Match and Youth Investment Fund), the European Union (managed through Department of Work and Pensions), Liverpool Clinical Commissioning Group (CAMHS), Liverpool Learning Partnership, Arts Council, Health Education England, Mersey Care, Liverpool Heart And Chest NHS Trust and the Walton Centre NHS Trust, Youth Music, SKY Music Hub, LCVS and Sefton CVS.

Malmo Mat Kaffe are a new tenant of the building and running a Scandinavian themed café from the ground floor in our city centre base and Cohens Chemist are a tenant at Gordon Youth Centre. Leisure United are providing services from Jeffry Humble playing Fields, under the Park Life redevelopment.

Each project will have operational links and partnerships with a wide range of statutory and voluntary agencies within their communities (including communities of interest) to enable a more effective and co-ordinated service for young people. Our Foodbank works in partnership with Fairshares.

Talent Match has a number of delivery partners, including Youth Federation, YPAS, ADDvanced Solutions, Elevate, Career Connect, Sefton Play Council, Blackburn House, Windmills, LJMU and Kenyons. procured to deliver targeted services, supported via and SLA.

The Charity wholly owns a trading company MYA Youth Limited. All profits are donated to Merseyside Youth Association Limited.

Risk management

The Charity has a Health and Safety policy as well as procedures to ensure that risks are minimised for both staff and young people. These include Safeguarding and Child Protection procedures, risk assessment of activities (on and off site), administration of medication policy and procedure and a separate residential policy.

Ellis Whittam provides external Health and Safety advice and undertake annual premises audits and monitor progress against action plans.

HR provide regular Health and Safety update briefings to all Project managers and coordinators. Information is disseminated at the Board of Trustees and Senior Management Team. Health and safety is a standing agenda item on the Board meetings, Senior Management Team meetings as well as team meetings and within supervision sessions.

Trustees' Report for the year ended 31st March 2019 (cont.)

Risk management (continued)

A rolling programme of health and safety training is delivered to staff members including risk assessment, first aid and fire marshal training as well as other modules of the e-Learning Health and Safety training.

Regular housekeeping checks are in place to improve the monitoring of health and safety issues.

The Charity has reviewed its insurance needs at May 2018 to ensure appropriate cover for all charitable activities.

The Charity has a reserve policy, which is regularly reviewed by the trustees to ensure sustainability.

Reserves policy

It is the long term intention of the Trustees to build up our reserves so that they represent the equivalent of twelve months worth of running expenses. It is also the intention of the trustees to hold an additional sum, equivalent to three months worth of restricted expenditure, in unrestricted reserves. The total of unrestricted reserves currently stands at £1,632,793 and it is the directors' intention to seek to increase these levels as soon as possible.

Objectives and activities

The objects of the charity are:

To provide and co-ordinate in the interests of social welfare facilities for recreation and other leisure time occupation for young people in Merseyside who have need for such facilities because of their youthfulness, infirmity or disablement, poverty or social and economic circumstances as to develop their physical, mental, spiritual capacities that may grow to full maturity as individuals and members of society.

Public Benefit Statement

When planning our activities for the year, the charity gave consideration to the Charity Commission's guidance on public benefit.

Mission

Our mission is to create positive and lasting change in the lives of Merseyside's young people.

Aims:

- To inspire our young people to fulfil their full potential
- To increase our positive impact in the field of work with young people
- To build a strong and positive workforce, within MYA and across children and young people's services

Objectives:

- To deliver a high-quality experience for all young people
- To provide a stimulating and inspirational environment that supports personal development
- To present MYA as a key influencer for positive change and to support organisations who work with young people

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March 2019 (cont.)

Vision:

To become the provider of choice for children and young people's services, training and premises/facilities in Liverpool City Region.

Fundamental Principles

We will do this by adhering to our values and key principles of being:

- Young people focused - keeping the young person at the centre
- Inclusive and accessible - to all our stakeholders
- Responsive and flexible - in relation to service provision and internal structures
- Effective and efficient - a can do, low risk organisation which offers value for money.

Activities:

The charity has been implementing its Business Plan which is underpinned by the following objectives:

- To deliver high quality support and services
- To deliver our targets and client outcomes
- To promote MYA's Social Impact
- To provide sustainable and profitable premises with quality resources and facilities
- To manage risk, costs and resources to deliver our financial priorities
- To provide a healthy, safe and high-quality working environment
- To provide a flexible workforce which maintains high quality performance
- To maintain a diverse range of income generation strands with a focus of earned and given income
- To deliver key outcomes within the marketing and communication strategies
- **Grown and diversified sources of profitable income to invest in our future**

Achievements and performance

We have delivered **high quality support and services responding to children and young people's needs:**

MYA has delivered a wide range of early intervention and prevention services across Merseyside, providing direct services to children, young people, and workforce development to professionals.

We have increased our offer to young people across several areas expanding the support and services we provide, by successful programme development and fundraising.

At MYA we ensure that young people are **ready** for the future by offering:

- Intensive mentoring
- Therapeutic support
- Innovative Basic Skills support
- Speech and Language support
- Child Care support
- Employability initiatives including work placements and volunteering
- Access to employment and training
- A young person's Food Bank
- Business start-up support

Trustees' Report for the year ended 31st March 2019 (cont.)

Achievements and performance (continued)

MYA Talent Match has achieved the following key priorities this year:

1. Being 1 of 3 Talent Match programmes nationally to gain sustainability funding from National Lotteries Community Fund and a 3 year extension to ESF/YEI funding, securing the programme until December 2021
2. Raising the profile of TM LCR nationally as an Exemplar Programme
3. Motivation of a team, during uncertainty of funding, and business as usual approach.

At MYA we ensure that young people are **healthy** by offering:

- Physical, mental and emotional wellbeing advice and support
- Therapeutic support for those at risk of substance misuse
- Access to participation (Voice, Platform, Action model) in mental health services
- Consultation and evaluation opportunities
- Support to enable services to become more young person friendly
- Mental health promotion activities, events and festivals
- Tackling stigma campaigns
- Supporting and training parents to improve their children's mental health
- Workforce development via our training offer, including "train the trainer" models

MYA Raise team has achieved the following key priorities this year:

1. Delivering the 4th NOW Festival in 2019, which brought together 19 schools and youth and arts organisations with 268 young participants, from the Liverpool City Region to deliver performances at the Epstein Theatre Liverpool. The theme of festival was on Adverse Childhood Experience (ACEs). We launched the festival with a conference on ACEs attended by 388 professionals from a wide range of organisations.
2. Following on from the theme of 2018's NOW festival, we facilitated the "My education, My mental health" exhibition at the Tate which explored themes around mental health such as anxiety, resilience and a whole school approach. The exhibition was opened by Jamie Carragher.
3. Developing the "Serious" suicide trainer the trainers course and resources, commissioned by Child Death Overview Panel (5 Safeguarding Boards from the LCR) to train staff across the LCR footprint in suicide awareness.

MYA Counselling Service has achieved the following key priorities:

1. Ensuring all young people had proactive exit plans, following the closure of the project in June 2018.
2. Ensuring positive outcomes including supported sign posting.
3. Transferring staff to Talent Match to ensure continued therapeutic offer.

At MYA we ensure young people are **active** by offering:

- 3 playing fields and community facilities (although operational delivery was suspended throughout the year)
- Sporting activities to encourage healthy lifestyles.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March 2019 (cont.)

Achievements and performance (continued)

MYA Playing Fields has achieved the following key priorities:

1. Ensuring the smooth handover of the sites to a new provider, Leisure United
2. Securing the future of the staff team via effective TUPE transfer
3. Developing a relationship with Leisure United, to enable future joint working.

At MYA, we aim to ensure young people are **included** by offering:

- Short breaks and friendship groups
- Holiday provision for disabled children and young people
- Access to inclusive youth work provision
- Consultation and participation (Youth Voice)

Our **MYA Choices Knowsley** programme has achieved the following key priorities this year:

1. Securing £2,500 for our 2018 summer holiday provision, which enabled us to provide hot nutritious meals to every young person every day. In total we provided 1,100 breakfasts and 1,100 hot meals over the course of the summer programme. To provide our hot meals we contracted local Knowsley café/ caterer 'Foodiez', as they specialise in providing hot nutritious meals containing all 5 of the recommended 5 daily portions of fruit and veg.
2. Preparing the MYA Choices Knowsley project for Ofsted registration on the Early Years, Compulsory and Voluntary Childcare registers. Working closely with partners the Early Years Team KMBC, we successfully developed and implemented a range of policy and procedure, in order to bring the project in line with the appropriate regulations. Ofsted registered status is a key contract retainment factor for MYA Choices Knowsley and professionally positions us, as uniquely capable of meeting key funder requirements.
3. Adapting delivery to meet the needs of children and young people with a range of complex need including medical support and intervention. The team have consistently demonstrated their ability to support the most complex and challenging of behaviours, engaging children and young people for whom all other 'Short Breaks' provision has broken down.

Our **MYA YOU** project has achieved the following key priorities this year:

1. Established consistency of staffing across the 4 SPLICE clubs, leading to an improved experience for service users.
2. Successfully relocated the Riverside SPLICE provision to Shrewsbury House Youth Centre in Everton. The relocation was in response to a higher identified need for the provision in Everton, representing a more effective and beneficial use of resources.
3. Increased participation to levels which represent approximately 100 contacts each week across the 4 SPLICE provisions. This empowers disabled young people to develop life skills, independence, be involved in social action, youth voice and issue based personal and social development, enhancing their skills and reducing social isolation.

Trustees' Report for the year ended 31st March 2019 (cont.)

Achievements and performance (continued)

At MYA we ensure young people are **creative** by offering:

- Access to performing arts facilities and activities including:
 - Music
 - Dance
 - Drama
 - Digital and technical arts
- Youth Arts Outreach programme
- Theatre in Education pieces
- Performance opportunities
- Personal and transferable skills development using arts as a tool
- Mentoring and peer development

MYA SPACE performing art centre has achieved the following key priorities this year:

1. Delivering 12 full-scale theatrical productions at variety of prestigious North West venue, from original scripts to stage classics.
2. Inspirations dance group winning 1st, 2nd and 3rd place prizes at the North West Dance Completion and bringing the house down at the Liverpool Echo arena
3. Building productive partnerships with schools and services across Sefton, using creative initiatives to develop community cohesion.

MYA Noise project has achieved the following key priorities this year:

1. Helping young people make huge musical and personal strides, with stand-out achievements including:
 - a. A young woman who was selectively mute, with a variety of autism-related sensory issues, she would not talk to staff at all when she first arrived. She is now writing and recording her own song lyrics and has performed at Liverpool Sound City.
 - b. A disillusioned young man, with confidence in short supply, has now signed a development deal with At Large Records, on the strength of songs recorded at Noise.
 - c. Knowsley band The Ronda's were bereft of places to record. They have now released their first Noise-produced song on Spotify.
2. Enhancing numerous young people's skills, providing a Youth Work Level 2 course for 11 young people and early-career staff, offering work experience placements for five young people from Deyes High School and LIPA Sixth Form College, and referring service users to a wide range of music-based initiatives and pastoral services.
3. Facilitating activities and forging progression routes with an increasing list of partners, helping young people to navigate a volatile musical landscape and access the opportunities they need to keep progressing, for example Enchord and Levi's Music projects, as well as referring people to progression opportunities with Everyman and Playhouse theatres, Drake Music and Brighter Sound.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March 2019 (cont.)

Achievements and performance (continued)

We have delivered **our targets and client outcomes** to make a positive and lasting change.

MYA works with Liverpool City Region's Local Authorities, health commissioners, the LEP and the Combined Authority to ensure that the outcomes of our projects align and add value to strategic priorities. Our offer is aimed to deliver outcomes in the key priority areas of health (including mental and emotional health), educational and skills attainment and employability, personal and developmental outcomes for vulnerable and at-risk young people (including young disabled people, those affected by substance misuse, those with low educational attainment etc.).

Outputs

The charity has worked with 3,501 different young people, with 67,021 contacts across 6 different local authority areas this year. We worked with 356 more young people this year, an 11% increase from last year's figures. The trend of working more intensively with your participants continues, with young people accessing our services , on average, 19 times a year.. This shows increased alignment with our business plan objectives and our mission to create positive and **lasting** change in Merseyside's young people.

16% of our total cohort declare that they have a disability, and this number, alongside the number of BAME, LGBT and Questioning have maintained at similar levels to last year.

Half of our cohort are aged between 12-16 and 20% are aged 17-21. 19% are over 21 years, with only 11% accessing our services are under 11.

In addition, our MYA RAISE team have worked with a further 9,105 young people at our citywide events in relation to mental health and emotional wellbeing promotion.

We have provided training to 1739 different organisations/professionals and increase of 200% from last year, reflecting our reputation and innovation in relation to mental health.

We have worked with 160 partner and referral agencies This demonstrates our breadth of partnership, again aligned with our business plan objectives.

Outcomes

MYA creates positive change in the lives of young people. Our work delivers the following outcomes:

- Enhanced employability
- Improved health and emotional wellbeing
- Increased confidence and self esteem
- Enhanced personal and social skills
- Raised aspiration and achieving learning goals
- Created independence directly through transferrable skills.

Trustees' Report for the year ended 31st March 2019 (cont.)

Outputs (continued)

However, we know if these long term outcomes are to be met, we must work on 5 key elements that are the building blocks to profession:

- Skills
- Aspiration
- Belonging
- Resilience
- Motivation

This year we launched our outcome star the measure these outcomes across all of our projects. Result were as follows:

- 52% increased their skills
- 51% increased their Aspirations
- 51% Increased their motivation
- 45% increased their sense of belonging
- 41% increased their resilience

A further 490 young people gained or remained in employment, education or training because of our projects. 227 young people achieved an accreditation or qualification as a result of our work.

We have **provided sustainable and profitable premises with quality resources and facilities**. We have invested in our building and this has led to an increase in our hire of facilities income, which is up by 22% on last year's figures. We continue to invest in our building as we gain a significant return on this investment via income from hire.

We have **managed risk, costs and resources to deliver our financial priorities including financial stability and growth**. We have done this by securing our major project, Talent Match for a further three years, by delivering our targets and maintaining the majority of our projects. We continue to review our contracts and suppliers to seek value for money.

We are implementing the necessary policies and procedures to ensure we are GDPR compliant.

Following a review and consultation, we have implemented a new MYA Reward and Recognition Policy.

The focus for next year will be exploring how we can influence the shape of the funding which will replace ESF, the delivery of the Dormant Bank Accounts funding and wider support the inclusive economy agenda with a focus on people and place. In this way, Voluntary Sector and young people should have a voice in the City Region and help shape what comes next after our exit from the European Union.

We have provided a **healthy, safe and high-quality working environment** to maximize staff and service user satisfaction and to minimize risk. We continue to work closely with health and safety consultant, Ellis Whittam with regular premises audits and action planning. We have achieved the ISO9001:2015 standard and Matrix IAG Award. We have invested in staff welfare by providing regular Pilates and mindfulness sessions at lunchtime.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Trustees' Report for the year ended 31st March 2019 (cont.)

Outputs (continued)

MYA has also maintained Gold Standard in the Investors in People Award and were shortlisted for IIP Employer of the Year for Gold Award holders. We have an action plan and task and finish group to move us towards Platinum in 2 years' time.

We have provided a flexible **workforce which maintains high quality performance and can be responsive to change**. From the appraisal and supervision processes, we identified key workforce development areas and have put a training calendar in place to upskill the workforce in these areas. We have developed an aspiring leaders course and an MYA management qualification which will be rolled out next year.

We have **developed our marketing and communication strategy** by strengthening the MYA brand via national publicity in print and film media.

Our Talent Match foodbank was highlighted in the Daily Mirror, following one of our participants speaking at the Labour Party Conference, in relation to young people and food poverty.

The Guardian also featured MYA in an article related to the All Party Parliamentary Group on Youth Work and the impact on cuts to Youth Service budgets over the last decade.

The Independent ran an article on the lack of consultation with the Charity sector on replacing EU funding post Brexit, featuring MYA.

The EU also made a short film about Talent Match to promote good practice within its funded programmes.

MYA also promoted its good practice internationally, through a visit to Poznan in Poland, to sharing information and learning about EU funded programmes in Liverpool and Poznan.

Despite a difficult climate we have sought to **maintain a diverse range of income generation strands**. Our "spread" of funding is such that 79% has come from grants.

Our income from Local Authorities has increased percentage terms by 5% and now represents 15% of our total income. This represents an overall increase of £142,730 since last year.

Our income from sales and hire of facilities has maintained its overall level of 6% of overall income. Hire of facilities alone has increased by £28,686 reflecting the increased use of our Hanover Street rooms by external agencies.

Income from donations and legacies (including investment returns) has reduced by 0.5%.

Plans for future periods

Strategy

Merseyside Youth Association has a Business Plan, with an annual Action plan.

The aim is to enable continued service delivery and financial stability within the context of the United Kingdom's exit from the European Union, the uncertain impact on the economy, continued cuts in public funding and increased competition between civil society organisations, the public and private sectors.

Trustees' Report for the year ended 31st March 2019 (cont.)

Strategy (continued)

We will continue to develop our strategic and operational partnerships and networks to ensure that MYA is both influential in and responsive to developments in relation to the Liverpool City Region's Growth Strategy and the Metro Mayor's Manifesto. We will work to influence the Health agenda via working strategically with the Third sector and the Provider Alliance, as well as the City Regions' "Wealth and Wellbeing" research and Liverpool's NEET strategy.

We also seek to develop our strategic influence nationally, in relation to youth strategy, youth crime and violence, youth unemployment and mental health.

Our work will be built on our robust internal processes, supporting a strong staff team to deliver effective and inspiring outcomes for young people:



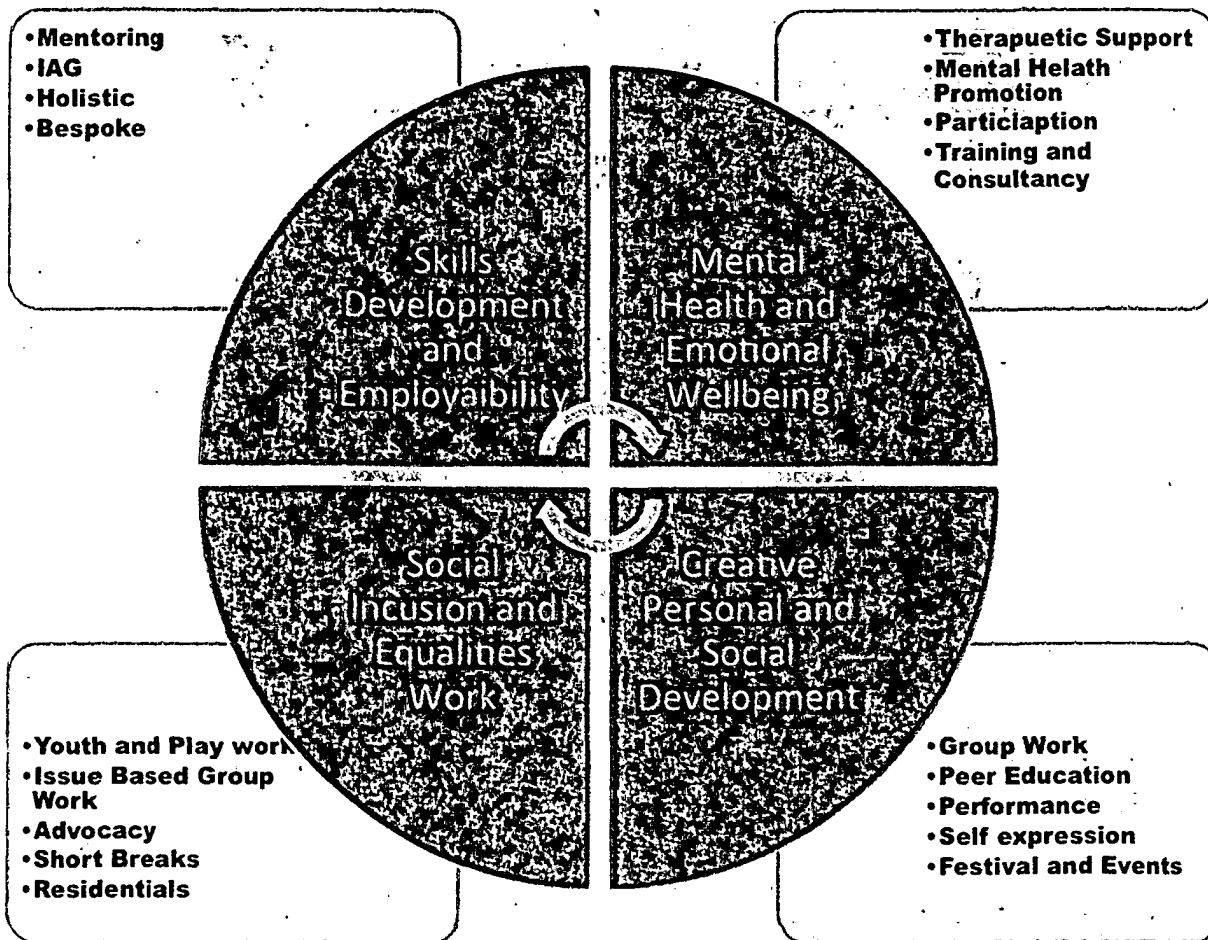
Trustees' Report for the year ended 31st March 2018 (cont.)

Plans for future periods (continued)

Our work will support young people's Social Development Journey and will be:

- Driven by young people for young people
- Demand Led- real skills for real futures
- Motivational and inspiring
- Holistic and Multi-disciplinary
- Asset led - built on young people's skills, knowledge and interest

We will focus our delivery in the following areas:



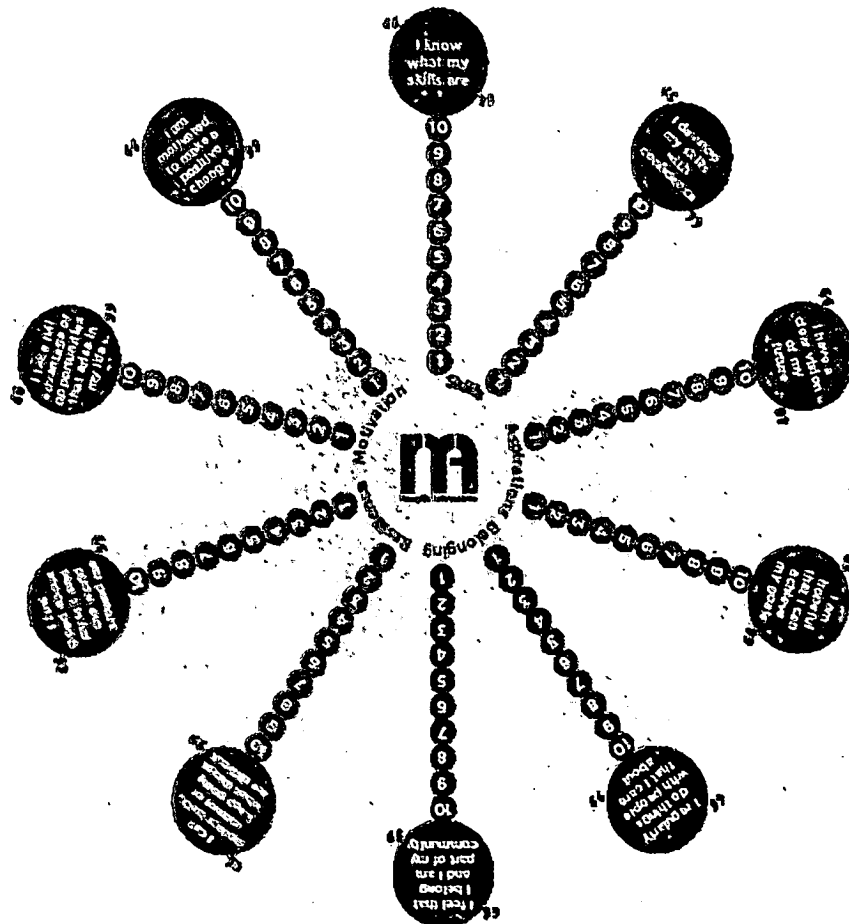
MYA will continue to demonstrate its impact in the following areas:

- Skills
- Aspiration
- Resilience
- Motivation
- Belonging

Trustees' Report for the year ended 31st March 2019 (cont.)

Plans for future periods (continued)

We will do this by using the following Outcome Star:



We will also work with commissioned evaluators to develop our Social Return on Investment and smarter reporting of outcomes.

Premises

We plan to invest in our premises in order to:

- Improve our energy efficiency and reduce utilities cost in Hanover Street
- Increase accessibility of our learning spaces for learners impacted by ASD and hearing impairments
- Improve access to our buildings
- Invest in improvement in health and safety in line with our action plans

Trustees' Report for the year ended 31st March 2019 (cont.)

Plans for future periods (continued)

We aim to fund our future plans by:

- Using our reputation to secure other funding for our holistic mentoring model in other areas such as youth crime and violence
- Working with partners in the Third Sector to promote a Social Innovation model of health care and prevention to the CCG
- Selling our Mental Health resources and training in other geographical locations and to other professions within the City Region
- Developing business plans and fundraising strategies for projects without secure funding post March 2020
- Devolution of skills agenda to Combined Authority –becoming integral to local offer working with hardest to reach so that we are commissioned to deliver across LCR
- Devolution creating additional opportunities across LCR - such as combined Children's Services
- Developing links with the Metro Mayor – building on existing positive relationships with local politicians
- Lobbying nationally for replacement funds for ESIF- either directly via DWP or devolved through LCR
- Working with Inclusive Growth Commission and City Wide Fairness Commission– lobbying for investment in people and place (role of Northern Powerhouse)
- Responding to new funding initiatives specifically to develop of work within LCR
- Identifying capital funds to support premises investment
- Increasing income via hire of facilities and tenancy rental.

Trustees' Report for the year ended 31st March 2019 (cont.)

Trustees' responsibilities in relation to the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to the departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information (information needed by the charity's auditors in connection with preparing their report) of which the auditors are unaware; and
- As the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditor

In accordance with section 487(2) of the Companies Act 2006, Collins & Co. are deemed to be reappointed as auditor to the company for the ensuing year.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 applicable to small companies.

This report was approved by the Board of Trustees on 12 December 2019 and signed on its behalf by:



**Ms Gill Bainbridge
Secretary**

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Independent Auditor's Report to the Members and Trustees of
Merseyside Youth Association Limited**

We have audited the financial statements of Merseyside Youth Association Limited for the year ended 31st March, 2019 which comprise the Consolidated Statement of Financial Activities and Group Income and Expenditure Account, the Group and Parent Charitable Company Balance Sheets and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members and trustees, as a body, in accordance with Section 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members and trustees, 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, the charity's members and trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement (set out on page 17), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditor under the Companies Act 2006 and section 144 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standard for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on or materially inconsistent with the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31st March 2019, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Independent Auditor's Report to the Members and Trustees of
Merseyside Youth Association Limited (cont.)**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion;

- The parent charitable company has not kept adequate and sufficient accounts records, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company's 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
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Paul Collins FCA

Senior Statutory Auditor for and on behalf of

Collins & Co.
Statutory Auditors and Chartered Accountants
Suite 13, Hattersley House
1 Hattersley Court
Off Burscough Road
Ormskirk L39 2AY

Paul Collins FCA

Date:

Merseyside Youth Association Limited
(Limited by Guarantee)

**Consolidated Statement of Financial Activities including Income and
Expenditure Account for the year ended 31st March 2019**

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2019 £	2018 £
Income from:					
Donations and legacies	2	6,670	5,119	11,789	24,546
Other trading activities	3	142,931	3,955	146,886	118,640
Investments	4	6,852	-	6,852	6,946
Charitable activities	5	2,876	3,601,647	3,604,523	3,874,711
Other income		-	5,418	5,418	-
Total		159,329	3,616,139	3,775,468	4,024,843
Expenditure on:					
Raising funds	6	7,307	-	7,307	7,549
Charitable activities	7	31,841	3,491,746	3,523,587	4,033,186
Other expenditure	8	-	-	-	92,032
Total		39,148	3,491,746	3,530,894	4,132,767
Net income/(expenditure) before gains/(losses) on investments		120,181	124,393	244,574	(107,924)
Net gains/(losses) on investments	13	8,092	-	8,092	(7,481)
Net gains on investment property		35,056	-	35,056	-
Net income/(expenditure) before transfers		163,329	124,393	287,722	(115,405)
Transfers between funds	18	(107,972)	107,972	-	-
NET MOVEMENT IN FUNDS		55,357	232,365	287,722	(115,405)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,577,436</u>	<u>895,987</u>	<u>2,473,423</u>	<u>2,588,828</u>
Total funds carried forward		<u>1,632,793</u>	<u>1,128,352</u>	<u>2,761,145</u>	<u>2,473,423</u>

There have been no recognised gains or losses other than the net movement of funds for the above two years. The notes on pages 26 to 42 form part of these financial statements.

See Note 27 for the comparative Statement of Financial Activities analysed by funds.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Company Balance Sheet at 31st March, 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible fixed assets	12	1,326,893	1,379,667
Investment assets: Investments	13	293,686	283,096
Investment assets: Investment property	13	678,621	643,565
		<u>2,299,200</u>	<u>2,306,328</u>
CURRENT ASSETS			
Debtors	14	926,279	1,152,499
Cash at bank and in hand		210,622	3,184
		<u>1,136,901</u>	<u>1,155,683</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	15	(462,881)	(743,514)
NET CURRENT ASSETS		<u>674,020</u>	<u>412,169</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,973,220	2,718,497
CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR	16	(213,166)	(246,165)
NET ASSETS		<u><u>2,760,054</u></u>	<u><u>2,472,332</u></u>
THE FUNDS OF THE CHARITY	18		
Unrestricted		1,631,702	1,576,345
Restricted		1,128,352	895,987
		<u><u>2,760,054</u></u>	<u><u>2,472,332</u></u>

The notes on pages 26 to 42 form part of these financial statements.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Group Balance Sheet at 31st March, 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible fixed assets	12	1,326,893	1,379,667
Investment assets: Investments	13	293,681	283,091
Investment assets: Investment property	13	678,621	643,565
		<u>2,299,195</u>	<u>2,306,323</u>
CURRENT ASSETS			
Debtors	14	926,420	1,152,889
Cash at bank and in hand		212,540	3,784
		<u>1,138,960</u>	<u>1,156,673</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	15	(463,844)	(743,408)
NET CURRENT ASSETS		<u>675,116</u>	<u>413,265</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,974,311	2,719,588
CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR	16	(213,166)	(246,165)
NET ASSETS		<u>2,761,145</u>	<u>2,473,423</u>
THE FUNDS OF THE GROUP	18		
Unrestricted -			
Retained within the company		1,631,702	1,576,345
Retained within a non-charitable subsidiary		1,091	1,091
		<u>1,632,793</u>	<u>1,577,436</u>
Restricted		<u>1,128,352</u>	<u>895,987</u>
		<u>2,761,145</u>	<u>2,473,423</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 12 December 2019 and signed on its behalf by:

.....
A. Gibbons

.....
J. C. Lewys-Lloyd

Company Registration Number: 1843226

The notes on pages 26 to 42 form part of these accounts.

Merseyside Youth Association Limited
(Limited by Guarantee)

Consolidated Statement of Cashflows as at 31 March 2019

	Note	2019 £	2018 £
Cash flows from operating activities	21	256,585	(160,782)
Cash flows from investing activities			
Interest and dividends received		6,852	6,946
Proceeds from sale of investments		30,016	57,304
Purchase of investments		(27,717)	(60,077)
Proceeds from sale of property, plant and equipment		15,001	
Purchase of property, plant and equipment		(5,422)	(41,042)
Net cash flows from investing activities		<u>18,730</u>	<u>(36,869)</u>
Cash flows from financing activities			
Repayments of bank loan		(33,340)	(33,344)
Repayments of finance lease		(340)	(3,913)
Interest paid		(7,786)	(8,002)
Net cash used in financing activities		<u>(41,466)</u>	<u>(45,259)</u>
Net increase/(decrease) in cash and cash equivalents		233,849	(242,910)
Cash and cash equivalents at the beginning of the year		(6,044)	236,866
Cash and cash equivalents at the end of the year		<u><u>227,805</u></u>	<u><u>(6,044)</u></u>
Reconciliation to cash at bank and in hand			
Cash at bank and in hand		212,540	(16,512)
Cash equivalents		15,265	10,468
		<u><u>227,805</u></u>	<u><u>(6,044)</u></u>

**Notes to the Financial Statements
for the year ended 31st March 2019**

1 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The results for the subsidiary company have been consolidated with the parent charity and shown separately in the notes to the accounts. The balance sheet is consolidated on a line-by-line basis.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are also subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of income are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

The accounts include internal recharges of costs to projects, which are accounted for on a "line by line basis" in order to show the actual "true costs" of running the projects.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations, subscriptions and the sale of services.

Income

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is receivable by or on behalf of the charity. 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.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Investments Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

**Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)**

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st March.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income and expenditure account so as to produce constant period rates of change on the net obligations outstanding in each period.

Rental payments under operating leases are charged against income on a straight-line basis over the lease term.

Tangible fixed assets and depreciation

Fixed assets are included at cost, except where the cost figure is not available. In such instances, valuations have been used.

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

Freehold leasehold land and buildings	-	2% on cost (or valuation)
Long leasehold land and buildings	-	Amortised over a maximum of 50 years
Short leasehold and buildings	-	Amortised over the period of the lease
Fixtures & fittings	-	10% on cost
ICT equipment, including computers	-	33.33% on cost
Motor vehicles	-	25% on written down value

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2018 (cont.)**

All equipment, fixtures and fittings with an original cost of less than £5,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Investment Assets

Investments are valued at closing prices, as advised by the investment manager.

Current Assets

Amounts owing to the charity at 31st March in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the company benefits from rates relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Basis of consolidation

The consolidated accounts have been prepared to include the results of the subsidiary on a line by line basis except that the incoming resources and resources expended have been consolidated as a single line entry, as the results of the subsidiary are not material to the group as a whole.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)**

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2019 £	2018 £
2 Donations and legacies				
Donations	6,670	5,119	11,789	24,546
Legacies	-	-	-	-
	<u>6,670</u>	<u>5,119</u>	<u>11,789</u>	<u>24,546</u>
3 Other trading activities				
Hire of facilities	121,746	3,955	125,701	97,015
Insurance recharges	17,438	-	17,438	16,465
Photocopying Income	-	-	-	245
Trading subsidiary income	3,747	-	3,747	4,915
	<u>142,931</u>	<u>3,955</u>	<u>146,886</u>	<u>118,640</u>
4 Income from investments				
Interest on cash deposits	1	-	1	-
Interest on cash within investments	-	-	-	-
Dividend income	6,851	-	6,851	6,946
	<u>6,852</u>	<u>-</u>	<u>6,852</u>	<u>6,946</u>
5 Income from charitable activities				
Grants:				
Arts Council England	-	14,258	14,258	13,455
Big Lottery Fund – Talent Match	-	1,324,885	1,324,885	1,305,178
Big Lottery Fund – SPACE Project	-	129,651	129,651	194,694
Champs Public Health Funding	-	9,500	9,500	34,684
Community Foundation for England	-	-	-	8,000
European Social Fund	-	1,055,366	1,055,366	1,455,302
Groundwork UK – Tesco Bags	-	-	-	2,000
IYPS	-	-	-	49,500
Knowsley MBC	-	320,751	320,751	138,405
Liverpool CC Sports & Recreation	-	143,162	143,162	182,778
Liverpool CC - CAMHS	-	-	-	97,015
Youth and Play Grant	-	49,500	49,500	-
Liverpool CCG	-	252,236	252,236	125,483
Liverpool CVS	-	3,000	3,000	-
Liverpool Learning Partnership	-	7,561	7,561	23,000
Mersey Care NHS	-	120,000	120,000	53,333
NHS Trust	-	28,000	28,000	-
Sefton CVS	-	3,518	3,518	5,500
Sefton MBC	-	25,000	25,000	25,000
Sports England	-	-	-	9,699
Youth Music	-	43,995	43,995	54,998
Programme income	-	28,534	28,534	38,147
Project sales income	-	40,430	40,430	34,584
Other income	2,876	2,300	5,176	23,956
	<u>2,876</u>	<u>3,601,647</u>	<u>3,604,523</u>	<u>3,874,711</u>

Merseyside Youth Association Limited
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2019 £	2018 £
6 Expenditure on raising funds				
Fundraising costs	216	-	216	341
Investment management costs	4,352	-	4,352	4,473
Trading subsidiary expenditure	2,739	-	2,739	2,735
	<u>7,307</u>	<u>-</u>	<u>7,307</u>	<u>7,549</u>
7 Expenditure on charitable activities				
Wages and salaries	155,053	1,552,922	1,707,975	1,643,302
Staff pension costs	7,560	30,570	38,130	39,905
Compensation for loss of office	-	1,940	1,940	3,839
Staff training/health & safety	(10,927)	34,175	23,248	16,994
Staff fitness/wellbeing	1,600	(600)	1,000	6,300
Charity building costs				
Rent & Rates	(36,469)	52,029	15,560	16,994
Insurance	20,394	48,501	68,895	67,287
Light and heat	24,650	23,241	47,891	57,315
Cleaning and laundry	19,175	20,169	39,344	37,558
Repairs and maintenance	66,052	27,886	93,938	84,406
Accountancy	23,921	19,742	43,663	36,190
Advertising	(2,800)	3,480	680	-
Auditors' remuneration	17,400	-	17,400	15,000
Bad debts	395	376	771	878
Bank charges	8,597	-	8,597	5,625
Childcare costs	-	7,993	7,993	1,003
Computer costs	11,121	6,713	17,834	23,159
Consultancy fees	2,592	743	3,335	540
ESF indirect overhead	(125,190)	125,190	-	-
ESF procured services	-	189,060	189,060	293,229
Equipment and resources	8,000	9,543	17,543	26,050
External supervision/support	540	3,665	4,205	4,900
Fees and subscriptions	3,021	-	3,021	982
Foodbank costs	-	1,087	1,087	1,100
Hire of equipment	5,983	10,705	16,688	23,671
HP interest	-	-	-	167
Interest paid	7,786	-	7,786	7,835
IT support charges	(23,090)	23,090	-	-
Legal and professional costs	18,026	7,954	25,980	36,837
NOW Festival	-	14,510	14,510	16,220
Printing, postage & stationery	5,860	7,348	13,208	16,042
Programme expenses	(13,004)	186,532	173,528	128,523
Support services/other charges	(149,890)	149,890	-	-
c/fwd	<u>46,356</u>	<u>2,558,454</u>	<u>2,604,810</u>	<u>2,611,851</u>

Merseyside Youth Association Limited
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2019 £	2018 £
7 Charitable activities (cont.)				
b/fwd	46,356	2,558,454	2,604,810	2,611,851
Talent Match costs:				
- Management support fee	(73,575)	73,575	-	-
- Programme expenses	(2,320)	787,828	785,508	1,252,279
Telephone	5,112	43,288	48,400	50,971
Travel and motor expenses	429	22,161	22,590	25,610
Volunteers	-	6	6	100
Depreciation	48,613	-	48,613	82,090
Sundries	7,226	6,434	13,660	10,285
	<u>31,841</u>	<u>3,491,746</u>	<u>3,523,587</u>	<u>4,033,186</u>
8 Other expenditure			2019 £	2018 £
Loss on disposal of tangible fixed assets			-	92,032
9 Net income/(expenditure)			2019 £	2018 £
Net income/(expenditure) is stated after charging:				
Depreciation of tangible fixed assets			48,613	82,090
Staff costs (see note 9)			1,746,105	1,683,208
Accountancy			43,663	36,190
Auditors' Remuneration			17,400	15,000
10 Staff Costs			2019 £	2018 £
Wages and Salaries			1,571,005	1,512,868
Social Security Costs			136,970	130,435
Pension Costs			38,130	39,905
			<u>1,746,105</u>	<u>1,683,208</u>

The auditor's remuneration of £17,400 (2018: £15,000) relates solely to the audit.

The average number of full-time equivalent employees (including casual and part-time staff) employed by the company during the year was as follows:

	2019 £	2018 £
Administration	8	8
Finance	2	2
Projects, activities and sessions	49	50
	<u>59</u>	<u>60</u>

During the year the charity employed members of staff as detailed above, none (2018: None) of whom earned more than £60,000 p.a. The trustees received no remuneration (2018: £Nil) during the year. A total of £448 (2018: £448) was paid by the company for Trustee Indemnity Insurance during the year. There were no other discloseable transactions in respect of trustees or persons closely connected with them.

Merseyside Youth Association Limited
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)

11 Pensions

The company operates a defined contribution scheme in respect of employees, operated through the National Employment Savings Trust ("NEST"), the Scheme established by the government to ensure that employers have access to a high-quality workplace pension scheme. The pension scheme charge represents contributions paid by, and due from, the company amounting to £38,130 (2018: £39,905).

12 Tangible Fixed Assets

	Freehold land & buildings £	Leasehold property £	Fixtures fittings & equipment £	Motor vehicles £	Total £
Parent Company and Group					
COST OR VALUATION					
At 1st April 2018	12,000	2,131,206	67,949	39,230	2,250,385
Additions	-	-	5,422	-	5,422
Disposals	-	-	(24,525)	(39,230)	(63,755)
At 31st March, 2019	<u>12,000</u>	<u>2,131,206</u>	<u>48,846</u>	<u>-</u>	<u>2,192,052</u>
DEPRECIATION					
At 1st April 2018	7,440	788,828	44,316	30,134	870,718
Charge for the year	240	42,624	3,475	2,274	48,613
Eliminated on disposals	-	-	(21,764)	(32,408)	(54,172)
At 31st March, 2019	<u>7,680</u>	<u>831,452</u>	<u>26,027</u>	<u>-</u>	<u>865,159</u>
NET BOOK VALUE					
At 31st March, 2019	<u>4,320</u>	<u>1,299,754</u>	<u>22,819</u>	<u>-</u>	<u>1,326,893</u>
At 31st March, 2018	<u>4,560</u>	<u>1,342,378</u>	<u>23,633</u>	<u>9,096</u>	<u>1,379,667</u>

The freehold and leasehold buildings consist of various youth club premises throughout Merseyside (which are held on behalf of those clubs) and the company's head office building in Liverpool. The fixtures and fittings consist of the telephone system, various chairs/tables and computer equipment.

Certain of the buildings are bound by restrictive covenants which provide that they may only be used as youth clubs.

The company's freehold land and buildings were revalued on an open market basis in 1987 by Messrs Edmund Kirby (Chartered Surveyors). The company's long term leasehold land and buildings were similarly revalued by the directors in 1987. A long term leasehold property which was purchased in 1987 via a 100% grant, was revalued in 1997 by the directors.

The motor vehicles consist of various tractors and other vehicles used in connection with the Playing Fields.

Included in fixed assets is £Nil (2018: £7,214) in respect of assets purchased under finance leases.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)**

13 Investment assets

	2019 £	2018 £
Investment in subsidiary undertakings	5	5
Listed investments	278,416	272,623
Cash held by investment managers	15,265	10,468
	<u>293,686</u>	<u>283,096</u>
Investment property	678,621	643,565
	<u>972,307</u>	<u>926,661</u>

Investment in subsidiary undertakings:

	2019 £	2018 £
Cost		
At 1 April 2018 and 31 March 2019	<u>5</u>	<u>5</u>

The investments held at the year end, and the percentage shareholding, are as follows:

<u>Name</u>	<u>Company No.</u>	<u>Incorporated in</u>	2019	2018
MYA Youth Limited	474797	England & Wales	100%	100%

It is the intention that the trading company donates its profits to the charity on a regular basis

The profit and loss account of the trading company for the year ended 31st March, 2019 was as follows:

	2019 £	2018 £
Turnover	3,747	4,915
Cost of sales	(1,402)	(1,303)
Gross profit	2,345	3,612
Administrative expenses	(1,337)	(1,432)
Donation to parent company	(1,008)	(2,180)
Loss on ordinary activities after taxation	-	-
Retained profit brought forward	1,091	1,091
Retained profit carried forward	<u>1,091</u>	<u>1,091</u>

Listed investments and cash:

	Opening value £	Purchases £	Disposals £	Change in market value £	Closing value £
Listed investments	272,623	27,717	(30,016)	8,092	278,416
Cash	10,468				15,265
	<u>283,091</u>				<u>293,681</u>

14 Debtors

	2019 £	2018 £
<u>Parent Company</u>		
Trade Debtors	248,237	117,320
Prepayments and accrued income	664,079	890,845
Amounts owed by subsidiary undertaking	24	-
Other debtors	13,939	144,334
	<u>926,279</u>	<u>1,152,499</u>

Merseyside Youth Association Limited
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Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)

14 Debtors (continued)	2019	2018
	£	£
<u>Group</u>		
Trade debtors	248,402	117,710
Prepayments and accrued income	664,079	890,845
Other debtors	13,939	144,334
	<u>926,420</u>	<u>1,152,889</u>
15 Creditors: Amounts falling due within one year	2019	2018
	£	£
<u>Parent Company</u>		
Bank overdraft	-	20,296
Trade creditors	110,290	269,018
Bank loan	33,577	33,918
Amounts due under finance leases	-	340
Accruals and deferred income	251,026	378,269
Taxation and social security	32,336	33,888
Amounts owed to subsidiary undertaking	-	1,069
Other creditors	35,652	6,716
	<u>462,881</u>	<u>743,514</u>
<u>Group</u>		
Bank overdraft	-	20,296
Trade creditors	110,290	269,018
Bank loan	33,577	33,918
Amounts due under finance leases	-	340
Accruals and deferred income	251,989	379,232
Taxation and social security	32,336	33,888
Other creditors	35,652	6,716
	<u>463,844</u>	<u>743,408</u>

The bank borrowings from HSBC plc are secured by a first legal charge dated 7th January 2002, over the company's long leasehold property (Abney Building), and a debenture dated 29th September 2000 over the company's present freehold and leasehold properties, a first legal charge over the book and other debtors, chattels, goodwill and uncalled capital both present & future, and a first floating charge over all the assets of the undertaking both present and future.

The bank loan is payable over 10 years at an interest rate of 2.29% over the Bank of England Base Rate.

Deferred income represents monies received on restricted funds, for which the appropriate expenditure will be incurred at a date after the year end. It includes the following amounts, funded by Big Lottery Fund:

Talent Match – deferred income from last financial year	113,978	64,720
Talent Match – funds received	1,210,907	1,354,436
Talent Match – recognised this financial year	<u>(1,324,885)</u>	<u>(1,305,178)</u>
Talent Match – deferred income carried forward	<u>-</u>	<u>113,978</u>
SPACE – funds received	139,651	194,694
SPACE – recognised this financial year	<u>(129,651)</u>	<u>(194,694)</u>
SPACE – deferred income carried forward	<u>10,000</u>	<u>-</u>

Merseyside Youth Association Limited
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31 March 2019 (cont.)

16 Creditors: amounts falling due after one year

	2019 £	2018 £
<u>Group and parent company</u>		
Bank loan	213,166	246,165
Amounts due under finance lease	-	-
	<u>213,166</u>	<u>246,165</u>

Of the amount payable on the bank loan after more than 1 year, £64,216 (2018: £106,378) is due after more than 5 years.

17 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	1,537,870	761,325	2,299,195
Current Assets	709,915	429,045	1,138,960
Current Liabilities	(401,826)	(62,018)	(463,844)
Creditors: amounts due after more than 1 year	(213,166)	-	(213,166)
Fund Balance	<u>1,632,793</u>	<u>1,128,352</u>	<u>2,761,145</u>

18 Movement on funds

	At 1st April, 2018 £	Income (inc gains) £	Expenditure £	Transfers £	At 31st March 2019 £
<u>Unrestricted funds</u>					
<u>General unrestricted funds</u>					
General Fund	796,202	720,458	(504,524)	(67,714)	944,422
<u>Designated unrestricted capital reserves</u>					
Headquarters	37,237	-	(3,280)	-	33,957
Playing Fields	12,546	-	(2,964)	(9,582)	-
Gordon Youth Centre	5,751	-	(117)	-	5,634
Starting Point	562,807	-	(42,252)	-	520,555
	<u>618,341</u>	<u>-</u>	<u>(48,613)</u>	<u>(9,582)</u>	<u>560,146</u>
<u>Designated unrestricted funds</u>					
Choices Knowsley	12,504	-	-	(1,761)	10,743
Healthline	3,000	-	-	(3,000)	-
Mental Health Promotion	10,224	-	-	(10,224)	-
MYA Noise	1,551	-	-	(1,551)	-
NHS Mentors	19,031	-	-	(7,295)	11,736
OKUK	13,525	-	-	(13,525)	-
SPACE Project	14,500	-	-	(14,500)	-
Staff Fitness project	75	-	-	128	203
Gordon Youth Centre	(4,763)	30,850	(34,842)	8,755	-
Youth 5 Connect	92,155	-	-	12,297	104,452
Trading subsidiary - MYA Youth Limited	1,091	3,734	(3,734)	-	1,091
	<u>162,893</u>	<u>34,584</u>	<u>(38,576)</u>	<u>(30,676)</u>	<u>128,225</u>
Total unrestricted funds	<u>1,577,436</u>	<u>755,042</u>	<u>(591,713)</u>	<u>(107,972)</u>	<u>1,632,793</u>

Merseyside Youth Association Limited
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)

18 Movement on funds
(cont.)

	At 1st April, 2018 £	Income (inc gains) £	Expenditure £	Transfers £	At 31 st March 2019 £
<u>Restricted funds</u>					
Choices Knowsley	-	332,634	(334,395)	1,761	-
Healthline	-	-	(3,076)	3,076	-
Mental Health Promotion	-	279,153	(179,043)	14,627	114,737
MYA Noise	-	69,379	(80,677)	11,298	-
MYA YOU	-	67,500	(87,642)	20,142	-
NHS Mentors	-	148,000	(155,295)	7,295	-
OKUK	-	-	(13,501)	13,501	-
Playing Fields	-	148,602	(145,796)	(2,806)	-
SPACE Project	40,488	170,027	(230,340)	19,825	-
Staff Fitness project	-	2,253	(2,125)	(128)	-
Starting Point - Capital reserve	761,325	-	-	-	761,325
Step Up Fund	1,356	-	(399)	-	957
Talent Match	17,874	1,068,270	(888,272)	-	197,872
Talent Match 2019	-	256,834	(203,373)	-	53,461
Talent Match Plus	-	1,055,366	(1,087,044)	31,678	-
Youth 5 Connect	74,944	34,742	(97,389)	(12,297)	-
Total restricted funds	895,987	3,632,760	(3,508,367)	107,972	1,128,352
 Total funds	 2,473,423	 4,387,802	 (4,100,080)	 -	 2,761,145

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)**

Name of fund	Description, nature and purposes of the fund
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Unrestricted funds

General fund	Any monies not included in any other fund.
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Designated unrestricted capital reserves

The following funds were designated to be equal to the amount of the net book value of the fixed assets held in these projects at the year end:

Headquarters
Playing Fields
SPACE Project

Starting Point	This fund was designated to be equal to the amount of the net book value of the fixed assets held in this project at the year end, excluding the value of the assets held within the restricted fund.
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Designated unrestricted funds

The following funds were designated by the trustees following the success of the projects to allocate additional resources to enable further related work to be performed in future periods:

Choices Knowsley
MYA YOU
Healthline
Mental Health Promotion Project
MYA Noise
NHS Mentors
OKUK
SPACE Project
Staff Fitness Project
Voices in Partnership
Gordon Youth Centre

This is a community based youth centre providing personal and social development opportunities for young people in Netherton.

Trading subsidiary – MYA Youth Limited	This represents the accumulated profits of the subsidiary company still retained within the subsidiary company.
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**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)**

Restricted funds

Playing Fields	Three playing fields of over 100 acres of land provide young people with access to open spaces and a range of sporting activities including Junior Football Leagues, cricket and athletics.
Big Lottery Fund: Talent Match	Intensive Mentoring Programme for young people aged 18-24 who have been out of the labour market for over 12 months.
ESF and YEL: Talent Match Plus	Funded by the European Social Fund and Youth Employment Initiative, this project works with young people aged 15-29 from across LCR who are furthest away from the labour market. Innovative interventions through Intensive Mentoring and individualised career coaching develop a unique, person centred pathway of support to progress them into education, employment or training
MYA You	Provides one to one support, group work, advice and information to young people who are disabled to enable their full inclusion into mainstream services.
NHS Mentors	The project offers support for those aged 16+ into training and work placements within four NHS Trusts in Merseyside. Funded by Health Education England working across four NHS Trusts; MerseyCare Foundation Trust, The Walton Centre, Liverpool Heart and Chest Hospital and Liverpool Women's. We provide a pre-employment training programme, NHS work placements and volunteering opportunities, as well as mentoring support both during and post programme. Our aim is to develop employment skills and provide a unique NHS Experience bespoke to individuals and groups.
Healthline	Provides health education programmes aimed at enhancing young people's knowledge, confidence and skills to lead.
SPACE Project	Youth Arts venue, with 200 seater theatre space, rehearsal space, recording studio and editing equipment. Art-based workshops are on offer and facilities are available for hire.
Starting Point – Capital reserve	This fund was set up to be equal to the amount of the contingent liabilities remaining in place in connection with the Starting Point Building Project.
OKUK	Provides therapeutic counselling for young people affected by drugs and alcohol including children of drug using parents.
Step Up Fund	The Step Up Fund is a small fund established through a legacy from Mrs Stella Warren. The fund is designed to help unemployed young people within MYA projects to access training or education by helping with course fees, travel costs, childcare etc. Awards of up to £350 are available (in exceptional circumstances awards of £500 may be made).

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)**

Staff Fitness Project	This initiative is funded through Sport England and the overall aim of the project is to increase the fitness levels of MYA's team, to reduce stress and improve overall health and ability to combat illness.
Mental Health Promotion Project	This project delivers mental health awareness training to all professionals working with children and young people.
Voices in Partnership	This project is funded through the CAMHS and Extended Schools, and seeks to engage with services to support them in developing a culture of participation within their service.
CAMHS Marketing	This funding has been earmarked for marketing to raise the profile of CAMHS, which is an important part of our work within the Children and Young People's Mental Health Promotion team. The project also supports alternatives and additional support to therapeutic work.
Choices Knowsley	This project aims to provide outreach youth work in the Penny Lane area of Liverpool.
MYA Noise	The project aims to aid the personal and social development of young people through music, to provide a safe and friendly environment for young people to explore their musical talents and to build musical, personal and transferrable work-based skills.
Youth 5 Connect	A parenting program created by a Psychologist and Public Health professional commissioned by CHAMPS. MYA collaborated with parents/carers and professionals to produce a clear and concise manual and website. Working across 9 authorities, MYA wrote and presented a Train the Trainer course, equipping professionals to deliver to parents through an intense 2 day program. The course focuses on Mental Health, Resilience and Cognitive Behavioural Therapy enabling parents to consider alternative strategies in understanding their young person's struggles and difficulties.

19 *Transfers between funds*

Certain transfers between different funds relate to adjustments necessary due to insufficient funding being received for some restricted projects, in respect of which £69,603 (2018: £80,422) has been transferred from unrestricted funds to cover this shortfall), including any adjustments necessary following the ending of certain projects. A further £31,678 has been transferred from unrestricted funds to cover a shortfall in the Talent Match Plus programme, which is due to a timing difference only. This same value will be transferred to unrestricted funds from the Talent Match programme once that timing difference reverses in the next financial year.

Fifteen (2018: fifteen) projects had incurred surpluses, including their brought forward reserves – the relevant funders have no intention of seeking repayment of these amounts. Following the success of such projects, the directors have made transfers to designated (unrestricted) funds to enable further related work to be performed in future periods. During the current year, the directors have made a net transfer to designated funds totalling £74,713 (2018: £29,040) to enable further related work on these projects to be performed. In addition, the directors have made further transfers to unrestricted funds in respect of projects that have incurred surpluses totalling £Nil (2018: £11,897) and a transfer of £9,582 from (2018: £41,042 to) unrestricted capital reserves.

Merseyside Youth Association Limited
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)

20 Taxation

As a charity, Merseyside Youth Association Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

21 Cash generated by operating activities

	2019	2018
	£	£
Net income/(expenditure) for the year	287,722	(115,405)
Adjustments for:		
Interest and dividends receivable	(6,852)	(6,946)
Depreciation	48,613	82,090
(Profit)/Loss on disposal of fixed assets	(5,418)	92,032
Net (gains)/losses on investments	(43,148)	7,481
Interest payable	7,786	8,002
Operating cash flow before movements in working capital	288,703	67,254
Decrease/(increase) in debtors	226,469	(450,478)
(Decrease)/increase in creditors	(258,587)	222,442
	<u>256,585</u>	<u>(160,782)</u>

22 Contingent liabilities

The company had the following contingent liabilities at 31st March, 2019:

- As part of the fundraising process for the Starting Point Building Project, a grant of £311,325 was received from Rope Walks Partnership. One of the conditions of this grant is that if the building is used for purposes other than those specified in the application, or is sold, then some or all of the grant may be repayable at the donor's discretion. This condition applies until 2021.

**Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)**

23 Financial commitments

The company had commitments under non-cancellable operating leases at 31st March, 2019 as follows:

	Land and Buildings		Other	
	2019	2018	2019	2018
	£	£	£	£
Total future payments, falling due:				
Within one year	-	-	7,288	26,740
Between one and five years	-	-	17,177	32,120
	<u>-</u>	<u>-</u>	<u>24,465</u>	<u>58,860</u>

24 Capital commitments

At 31st March, 2019, capital commitments authorised by the directors but not contracted for amounted to £19,547 (2018: £Nil) and capital commitments authorised and contracted for amounted to £18,751 (2018: £Nil).

25 Members' liability

The company is limited by guarantee, and, in the event of the winding up of the company, the liability of each member (including those members who have served within the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

26 Related party transactions

During the year, the Charity was charged £2,850 (2018: £Nil) by R & R Joinery Limited, a company in respect of which R. T. Dears is a director and shareholder. £1,410 (2018: £Nil) was owed to the company at the balance sheet date.

During the year, the Charity received a donation of £1,008 (2018: £2,180), and purchased services costing £2,417 (2018: £2,829), from the subsidiary company, MYA Youth Limited. Balances due from group companies are shown in Notes 14 and 15 of the financial statements.

Merseyside Youth Association Limited
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Notes to the Financial Statements
for the year ended 31st March 2019 (cont.)

27 Comparative Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Income from:				
Donations and legacies	2	17,005	7,541	24,546
Other trading activities	3	111,540	7,100	118,640
Investments	4	6,946	-	6,946
Charitable activities	5	2,302	3,872,409	3,874,711
Total		137,793	3,887,050	4,024,843
Expenditure on:				
Raising funds	6	7,549	-	7,549
Charitable activities	7	(1,583)	4,034,769	4,033,186
Other expenditure	8	92,032	-	92,032
Total		97,998	4,034,769	4,132,767
Net income/(expenditure) before losses on investments		39,795	(147,719)	(107,924)
Net losses on investments		(7,481)	-	(7,481)
Net income/(expenditure) before transfers		32,314	(147,719)	(115,405)
Transfers between funds		558,342	(558,342)	-
NET MOVEMENT IN FUNDS		590,656	(706,061)	(115,405)
RECONCILIATION OF FUNDS				
Total funds brought forward		986,780	1,602,048	2,588,828
Total funds carried forward		1,577,436	895,987	2,473,423