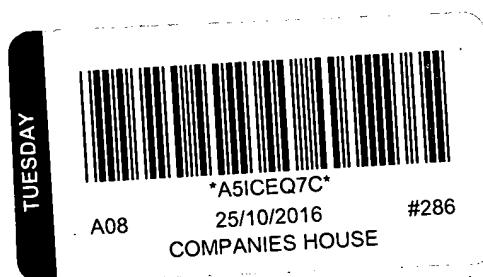


Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

**THE NATIONAL YOUTH ADVOCACY SERVICE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**



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

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<b>Trustees</b>	Mr M Best	(Appointed 9 June 2015)
	Mr M Blackburn	
	Mr D Hanson	
	His Honour Judge J Lea	
	Mr N McCarthy	
	His Honour A Mitchell	
	Ms K Phillips	(Appointed 9 June 2015)
	Mrs J Timms OBE	
	Mr R A Wright	
	Mr R Jones	(Appointed 29 June 2016)
<b>Chief Executive</b>	Ms C Renouf (to 31 March 2016)	
	Ms R Waters	
<b>Secretary</b>	Ms R Waters	
<b>Charity number</b>	1012485	
<b>Company number</b>	2722134	
<b>Registered office</b>	Tower House 1 Tower Road Birkenhead Wirral CH41 1FF	
<b>Auditors</b>	BWMacfarlane Castle Chambers 43 Castle Street Liverpool L2 9SH	
<b>Bankers</b>	National Westminster Bank plc 50 Market Street West Houghton Bolton BL5 3BA	
<b>Investment advisors</b>	Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP	

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**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
CONTENTS**

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**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2016**

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The trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

**Objectives and activities**

Our mission statement is "A society where every child, young person and vulnerable adult's voice is heard and their rights are respected and where they can achieve their potential."

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

Our strategic aims are:

- To provide a range of independent, confidential information, advice, advocacy and legal services for children, young people and vulnerable adults.
- To ensure children, young people and vulnerable adults are empowered to make informed and free choices and to speak for themselves.
- To ensure children, young people and vulnerable adults are enabled to express their wishes and feelings when decisions are being made about their lives.
- To ensure children, young people and vulnerable adults are enabled to participate in decision making and planning that affects their lives.
- To influence local and national policy makers and practitioners to acknowledge the legitimacy and importance of children, young people and vulnerable adults' rights and to address these matters directly.

**Activities for achieving objectives**

1. Delivering high quality services through a diverse, supported and skilled workforce, giving a voice to children, young people and vulnerable adults and ensuring their rights are upheld.
2. Ensuring our services are accessible to our service users.
3. Ensuring that the individuals we work with receive the services they need from us and others by focussing on measurable outcomes.
4. Ensuring the wishes and feelings and the best interests of children and young people are heard in private law family proceedings.
5. Empowering children, young people and vulnerable adults to speak for themselves and enhance their ability to influence outcomes.
6. Strengthening the contribution of children and young people in the development of NYAS services.
7. Campaigning for changes to local and central Government policy and legislation by drawing on our learning from the children, young people and vulnerable adults we work with.
8. Diversifying income streams to ensure NYAS continues to add value to its contracted services for the benefit of children, young people and vulnerable adults.
9. Effective marketing of NYAS services to ensure those who can benefit from them are aware of them and are able to access them.
10. Ensuring NYAS services are underpinned by sound support services with a strong focus on effective communication.
11. Working in partnership with our funders, ensuring we comply with their service delivery and monitoring requirements, providing them with regular updates of NYAS activities and outcomes and building long-term relationships with them.
12. To embed quality and accountability in everything we do.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2016**

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**Achievements and performance**

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

The NYAS national advocacy helpline answered more than 29,000 calls in the year. Young people also contacted the helpline service via live on line chat and email.

*"Once again thank you so much for everything. Things feel a lot better now."*

During the year NYAS worked with vulnerable children and young people across 58 local authorities in England and Wales to reach 8,541 children and young people through our advocacy services and 419 through our IV services.

NYAS now provides advocacy in 13 different mental health settings covering both NHS and private hospitals and during the year our specialist mental health advocates ensured the wishes and feelings of 212 young people were heard by those caring for them.

*"Your advocates helped us at family conference for my daughters. They took a lot of care in helping the girls to say what they wanted and we were very happy that the girls were able to perform so well. I would be very grateful if you could pass on our sincere thanks to them for the efforts they made on our family's behalf."*

We took action to safeguard more than 293 children and young people who told us that they did not feel safe. These were children and young people who were already known to public bodies.

NYAS undertook 2268 missing from care return interviews.

An increasing number of care leavers turned to NYAS for support in the year. They turn to NYAS because they are moving to live independently with no support from any adults. NYAS supported 268 care leavers in the year.

We continue to deliver a peer mentoring services for young care leavers to provide support to other young people in care. During the year we trained 16 young people to become mentors, who provided peer mentoring to 20 other young people in care. We completed a 15 month project to provide Peer Mentoring in North West England and have now secured funding from the Queens Young Leaders to deliver Peer Mentoring for 50 young care leavers in Wales.

Meanwhile we continue to support our Peer Advocates, one young person has progressed to become a paid advocate with NYAS, another is helping with the delivery of the training and support and another has secured a paid placement.

*"I would like to formally recognise and appreciate the work done by NYAS for our children. I recognise that it might have been nigh impossible to reach something of an agree consensus given the high conflict scenario. I fully understand that, whilst it is not a perfect world and both parties are somewhat damaged by all of this, it is the children who stand to gain most from this opportunity so ably brokered by the NYAS caseworker and Counsel - at no little effort."*

We deliver monthly advocacy services to an additional 92 children's homes so that children and young people know who to talk to when they need support with an issue they are struggling with.

We have worked constructively with the private residential sector, the Department of Education and OFSTED to deliver children centred Regulation 44\* visits to children's homes, growing the contract size to 172 settings across the UK.

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2016**

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This year NYAS has provided legal representation for more than 152 young people in family proceedings whose parents were in conflict about the arrangements for their children post separation and divorce. We also represented young mothers in court when their own children were subject to care proceedings and helped young people in care have contact with their brothers and sisters.

*"It means the world to me that our son might be granted access to his loving family and freedom from the confines of contact centres! Thanks again."*

*"I feel it is very necessary to give feedback of my experience with NYAS in my current family law proceedings. I have felt very fortunate to have had this facility at the most stressful and anxious period of my life. I would recommend NYAS to anyone who has the need of such a facility."*

The NYAS Liverpool and Wirral contact service has expanded into London with the addition of the Bloomsbury Contact Centre and we have continued to support an increased number of parents to rebuild their relationships with children who do not live with them. We supported 152 children and 122 parents to meet at our Contact Centres.

The year saw growth in our social media channels involving young people with NYAS. We have two new projects involving children as digital ambassadors for NYAS and producing digital life stories to share their experience of being in care and will launch a new website and App in the coming year.

Over the last 12 months 28 social work students from 12 different universities were placed with NYAS. These placements have been within children's services across England and Wales. NYAS is committed to ensuring that future social workers are able to champion the importance of advocacy to enable young people to be heard in decision making processes affecting their lives.

#### **Financial review**

Our principal funding sources include contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services, training and mentoring and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include the National Assembly of Wales, grant making bodies, individual donors and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44 visits.

#### **Investment policy and performance**

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

A full review of our investments has been conducted by Brewin Dolphin with their recommendations being approved by the Trustees.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2016**

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**Reserves policy**

The free reserves of the charity have fallen during the year from £1,804,872 as at 31 March 2015 to £1,669,861 as at 31 March 2016. Free reserves are calculated as total unrestricted reserves, less designated funds and tangible assets but include fixed asset investments. The net movement in funds is offset by a reduction in designated reserves.

It is the aim of the trustees and the Chief Executive to maintain free reserves in a range equivalent to three to six month's total expenditure to protect the charity against the sudden reduction in income and ensure immediate commitments can be met, while decisions about the future direction of the charity are made.

The trustees are keenly aware of the risks to all services supported by public funding. They are committed to ensure that the charity can continue to meet its core aims and have agreed that reserves should be drawn on, where necessary, to maintain and develop services which are essential to our charitable purpose. In the coming year some funds have been designated to this purpose.

**Risk Management**

The Board of Trustees has examined the major strategic business and operational risks which the National Youth Advocacy Service faces and confirm that policies, procedures and systems have been established so that the necessary steps can be taken to manage those risks and to enable regular reports to be provided. The board reviews high level risks and the action that is taken to manage these risks quarterly.

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes to legal aid funding. We are responding by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding.

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

**Structure, governance and management**

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

Governance, pay and remuneration is the responsibility of the Board of Trustees working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2016**

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

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr M Best	(Appointed 9 June 2015)
Mr M Blackburn	
Mr D Cottrell	(Retired 3 July 2015)
Mr D Hanson	
His Honour Judge J Lea	
Mr N McCarthy	
His Honour A Mitchell	
Ms K Phillips	(Appointed 9 June 2015)
Mrs J Timms OBE	
Mr R A Wright	
Mr R Jones	(Appointed 29 June 2016)

**Recruitment and appointment of trustees**

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

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Chief Executive and the other Board of Trustee members, and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board of Trustees and when the candidate has had the opportunity to confirm their commitment to the work and values of the charity and their capability to devote appropriate time to it. A full consensus must be achieved by the Board of Trustees.

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

**Induction and training of trustees**

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2016**

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**Organisational structure and decision making**

The Chief Executive and the Senior Management Team report regularly on the Board of Trustees. Operational management decisions are made by the Chief Executive with the support of her Senior Management Team.

Staff appointments at Assistant CEO level and above are made by the Board of Trustees and strategic policy decisions are referred to them. The Board is grateful to the Professional Advisory Group for support in formulating policy.

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

**Senior Management**

Christine Renouf, Secretary and Chief Executive of NYAS, retired prior to the year end and was replaced by Rita Waters, Secretary and Chief Executive.

**Auditor**

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

**Disclosure of information to auditor**

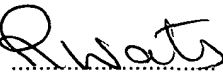
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is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

**Small company provisions**

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

On behalf of the board of trustees

  
.....  
**His Honour A Mitchell**  
Trustee  
Dated: 5/10/2016

  
.....  
**Ms R Waters**  
Secretary  
Dated: 5/10/2016

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2016**

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The trustees, who are also the directors of The National Youth Advocacy Service for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# **THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT**

## **TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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We have audited the financial statements of The National Youth Advocacy Service for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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), including Financial Reporting Standard 102.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of The National Youth Advocacy Service for the purposes of company law are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts 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 Ethical Standards for Auditors.

### **Scope of the audit of the accounts**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

### **Opinion on accounts.**

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

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

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

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**Matters on which we are required to report by exception**

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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' report (which is also the directors' report for the purposes of company law) and take advantage of the small companies exemption from the requirement to prepare a strategic report.

**Other matter**

Your attention is drawn to the fact that the charity has prepared accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



**Lesley Malkin BA FCA (Senior Statutory Auditor)  
for and on behalf of BWMacfarlane**

20/10/16  
.....

**Chartered Accountants  
Statutory Auditor**

Castle Chambers  
43 Castle Street  
Liverpool  
L2 9SH

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2016**

		Unrestricted funds	Restricted funds	Total 2016	Total 2015
	Notes	£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies	3	55,150	318,548	373,698	146,663
Charitable activities	4	5,110,418	368,258	5,478,676	5,276,843
Investments	5	28,865	-	28,865	26,326
<b>Total income</b>		<b>5,194,433</b>	<b>686,806</b>	<b>5,881,239</b>	<b>5,449,832</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	91,379	-	91,379	54,327
Charitable activities	7	5,210,833	686,806	5,897,639	5,651,511
<b>Total expenditure</b>		<b>5,302,212</b>	<b>686,806</b>	<b>5,989,018</b>	<b>5,705,838</b>
 Net losses on investments	 12	 (65,091)	 -	 (65,091)	 122,334
<b>Net (expenditure)/income for the year/net movement in funds</b>		<b>(172,870)</b>	<b>-</b>	<b>(172,870)</b>	<b>(133,672)</b>
<b><u>Reconciliation of funds</u></b>					
Fund balances at 1 April 2015		2,038,787	-	2,038,787	2,172,459
<b>Fund balances at 31 March 2016</b>		<b>1,865,917</b>	<b>-</b>	<b>1,865,917</b>	<b>2,038,787</b>

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET  
AS AT 31 MARCH 2016**

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	13		46,056		53,915
Investments	14		866,935		940,456
			<u>912,991</u>		<u>994,371</u>
<b>Current assets</b>					
Accrued income		422,783		560,439	
Debtors	16	772,256		927,243	
Cash at bank and in hand		448,400		481,823	
		<u>1,643,439</u>		<u>1,969,505</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	17	(690,513)		(925,089)	
Net current assets			952,926		1,044,416
<b>Total net assets</b>			<u>1,865,917</u>		<u>2,038,787</u>
<b>The funds of the charity</b>					
<u>Unrestricted funds</u>					
Designated funds	22	150,000		180,000	
General unrestricted funds		1,715,917		1,858,787	
Total unrestricted funds			<u>1,865,917</u>		<u>2,038,787</u>
<b>Total charity funds</b>			<u>1,865,917</u>		<u>2,038,787</u>

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

The financial statements were approved by the trustees and authorised for issue on 5.12.2016 and are signed on its behalf by:



His Honour A Mitchell  
Trustee

Company Registration No. 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	2016 £	£	2015 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	25		(41,250)		(16,488)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(29,466)		(25,593)	
Proceeds on disposal of current asset investments		-		192,813	
Payments to acquire investments		(103,783)		(412,711)	
Proceeds on disposal of investments		112,212		415,635	
Interest received		28,865		26,326	
<b>Net cash generated from investing activities</b>			7,827		196,470
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(33,423)		179,982
Cash and cash equivalents at beginning of year			481,823		301,841
<b>Cash and cash equivalents at end of year</b>			448,400		481,823

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**

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**1 Accounting policies**

**Charity information**

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

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

These accounts for the year ended 31 March 2016 are the first accounts of The National Youth Advocacy Service prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 26.

**1.2 Going concern**

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

**1.3 Charitable funds**

Funds held by the charity are:

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

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

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

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**1 Accounting policies**

**(Continued)**

**1.4 Incoming resources**

All incoming resources are included in the Statement of financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

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

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

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

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the Statement of Financial Activities under the heading Incoming Resources from Charitable Activities.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Interest is included when receivable by the charity.

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

**1.5 Resources expended**

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

**Costs of raising funds**

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

**Charitable expenditure**

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

**Governance costs**

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

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**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

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

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

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

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

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

**1.7 Fixed asset investments**

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

**1.8 Impairment of fixed assets**

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

**1.9 Accrued income**

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

**1.10 Cash and cash equivalents**

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

**1.11 Financial instruments**

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

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

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

**Basic financial assets**

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

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**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

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

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

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

***Derecognition of financial liabilities***

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

**1.12 Employee benefits**

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

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

**1.13 Retirement benefits**

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

**1.14 Leases**

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

**1.15 Taxation**

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

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

**2 Critical accounting estimates and judgements**

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

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2016	Total 2015
	£	£	£	£
Donations and gifts	55,150	-	55,150	74,507
Grants receivable for core activities	-	318,548	318,548	72,156
	<u>55,150</u>	<u>318,548</u>	<u>373,698</u>	<u>146,663</u>
<b>For the year ended 31 March 2015</b>	<u>74,507</u>	<u>72,156</u>		<u>146,663</u>
<b>Grants receivable for core activities</b>				
National Assembly of Wales	-	68,548	68,548	72,156
Iceland	-	250,000	250,000	-
	<u>-</u>	<u>318,548</u>	<u>318,548</u>	<u>72,156</u>

**4 Charitable activities**

	Children's Legal Services NYAS helpline Services			Total 2016	Total 2015
	£	£	£	£	£
Income from charitable activities	4,658,159	452,259	-	5,110,418	4,855,325
Performance related grants	100,905	-	267,353	368,258	421,518
	<u>4,759,064</u>	<u>452,259</u>	<u>267,353</u>	<u>5,478,676</u>	<u>5,276,843</u>
<b>Analysis by fund</b>					
Unrestricted funds	4,658,159	452,259	-	5,110,418	
Restricted funds	100,905	-	267,353	368,258	
	<u>4,759,064</u>	<u>452,259</u>	<u>267,353</u>	<u>5,478,676</u>	
<b>For the year ended 31 March 2015</b>					
Unrestricted funds	4,367,856	487,469	-		4,855,325
Restricted funds	256,518	15,000	150,000		421,518
	<u>4,624,374</u>	<u>502,469</u>	<u>150,000</u>		<u>5,276,843</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**5 Investments**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Income from listed investments	28,864	26,323
Interest receivable	1	3
	<u>28,865</u>	<u>26,326</u>

**6 Raising funds**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	21,279	10,963
Staff costs	61,671	34,900
	<u>82,950</u>	<u>45,863</u>
<u>Investment management</u>	8,429	8,464
	<u>91,379</u>	<u>54,327</u>
<b>For the year ended 31 March 2015</b>		
Fundraising and publicity		45,863
Investment management		8,464
		<u>54,327</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**7 Charitable activities**

	Children's services £	Legal services £	NYAS helpline £	Total 2016 £	Total 2015 £
Staff costs	2,712,526	486,441	222,924	3,421,891	3,309,536
Direct charitable expenditure	1,619,844	145,573	59,493	1,824,910	1,737,538
	<u>4,332,370</u>	<u>632,014</u>	<u>282,417</u>	<u>5,246,801</u>	<u>5,047,074</u>
Share of support costs (see note 8)	494,530	107,889	40,669	643,088	596,687
Share of governance costs (see note 8)	5,950	1,310	490	7,750	7,750
	<u>4,832,850</u>	<u>741,213</u>	<u>323,576</u>	<u>5,897,639</u>	<u>5,651,511</u>
<b>Analysis by fund</b>					
Unrestricted funds	4,146,044	741,213	323,576	5,210,833	
Restricted funds	686,806	-	-	686,806	
	<u>4,832,850</u>	<u>741,213</u>	<u>323,576</u>	<u>5,897,639</u>	
<b>For the year ended 31 March 2015</b>					
Unrestricted funds	3,788,894	763,638	318,816		4,871,348
Restricted funds	780,163	-	-		780,163
	<u>4,569,057</u>	<u>763,638</u>	<u>318,816</u>		<u>5,651,511</u>

Included in Direct Charitable Expenditure are payments to partners of £49,262 (2015 - £nil) in respect of the Comic Relief and the Priory projects. Also included are payments to self employed workers of £853,163 (2015 - £720,542).

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**8 Support costs**

	Support costs	Governance costs	2016	2015	Basis of allocation
	£	£	£	£	
Staff costs	443,863	-	443,863	423,239	Basis of staff numbers
Depreciation	37,327	-	37,327	42,980	Basis of staff numbers
Premises costs	39,685	-	39,685	31,787	Basis of staff numbers
Office costs	14,990	-	14,990	9,975	Basis of staff numbers
Other costs	107,223	-	107,223	88,706	Basis of staff numbers
Audit fees	-	3,875	3,875	3,875	Basis of staff numbers
Accountancy fees	-	3,875	3,875	3,875	Basis of staff numbers
	<u>643,088</u>	<u>7,750</u>	<u>650,838</u>	<u>604,437</u>	
Analysed between					
Charitable activities	<u>643,088</u>	<u>7,750</u>	<u>650,838</u>	<u>604,437</u>	

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

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees were reimbursed expenses (2015, 1 trustee was reimbursed travel expenses of £90).

**10 Auditors' remuneration**

The analysis of auditor's remuneration is as follows:

	2016	2015
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>3,875</u>	<u>3,875</u>
All other non-audit services	<u>3,875</u>	<u>3,875</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**11 Employees**

**Number of employees**

The average monthly number employees during the year was:

	<b>2016 Number</b>	<b>2015 Number</b>
Children's Services	119	115
Legal	24	24
NYAS Helpline	9	9
Operational	21	20
	<u>173</u>	<u>168</u>

**Employment costs**

	<b>2016 £</b>	<b>2015 £</b>
Wages and salaries	3,391,045	3,246,655
Social security costs	280,203	270,810
Other pension costs	256,177	250,210
	<u>3,927,425</u>	<u>3,767,675</u>

Salary costs includes redundancy payments of £2,281 (2015; £nil).

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

	<b>2016 Number</b>	<b>2015 Number</b>
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	-	1
	<u>-</u>	<u>1</u>

**12 Net gains/(losses) on investments**

	<b>2016 £</b>	<b>2015 £</b>
Revaluation of investments	(59,630)	42,415
Gain/(loss) on sale of investments	(5,461)	79,919
	<u>(65,091)</u>	<u>122,334</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**13 Tangible fixed assets**

	Computer equipment	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2015	160,806	84,071	244,877
Additions	26,135	3,331	29,466
At 31 March 2016	186,941	87,402	274,343
<b>Depreciation and impairment</b>			
At 1 April 2015	112,820	78,141	190,961
Depreciation charged in the year	34,024	3,302	37,326
At 31 March 2016	146,844	81,443	228,287
<b>Carrying amount</b>			
At 31 March 2016	40,097	5,959	46,056
At 31 March 2015	47,986	5,929	53,915

**14 Fixed asset investments**

	2016 £	2015 £
Listed investments	866,935	940,456

**Movements in fixed asset investments**

	£
<b>Cost or valuation</b>	
At 1 April 2015	940,456
Additions	103,783
Valuation changes	(59,630)
Movement in cash	(6,793)
Disposals	(110,881)
At 31 March 2016	866,935
<b>Carrying amount</b>	
At 31 March 2016	866,935
At 31 March 2015	940,456

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

<b>15 Financial instruments</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	1,027,542	1,204,464
Equity instruments measured at fair value through income and expenditure	866,935	940,456
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at cost	518,275	663,997
	<u>          </u>	<u>          </u>
<b>16 Debtors</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	439,987	393,731
Other debtors	146,740	328,911
Prepayments	185,529	204,601
	<u>          </u>	<u>          </u>
	772,256	927,243
	<u>          </u>	<u>          </u>

Included within prepayments and accrued income is a balance of £91,489 (2015, £223,968) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within trade creditors.

<b>17 Creditors: amounts falling due within one year</b>		<b>2016</b>	<b>2015</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Other taxation and social security		79,352	105,978
Deferred income	<b>18</b>	92,886	155,114
Trade creditors		340,404	477,411
Other creditors		98,378	103,177
Accruals		79,493	83,409
		<u>          </u>	<u>          </u>
		690,513	925,089
		<u>          </u>	<u>          </u>

Included within trade creditors is a balance of £91,489 (2015, £223,968) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within prepayments and accrued income.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**18 Deferred income**

	2016 £	2015 £
Other deferred income	92,886	155,114

Deferred income is included in the financial statements as follows:

	2016 £	2015 £
Total deferred income at 1 April 2015	155,114	101,517
Amounts received in year	92,886	155,114
Amounts credited to statement of financial activities	(155,114)	(101,517)
	<u>92,886</u>	<u>155,114</u>

**19 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme. The scheme meets the qualifying criteria for auto enrolment. NYAS staging date was 1 May 2014. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £256,177 (2015, £250,210). Contributions totalling £18,378 (2015, £17,222) were payable to the fund at the balance sheet date and are included within creditors.

**20 Company limited by guarantee**

The National Youth Advocacy Service is incorporated under the Companies Act 1985 as a company limited by guarantee. The liability of the members is limited to £1.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**21 Restricted funds**

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

	Balance at 1 April 2015	Movement in funds		Balance at 31 March 2016
	£	Incoming resources	Resources expended	£
National Assembly of Wales	-	68,548	(68,548)	-
Big Lottery Fund	-	117,353	(117,353)	-
Cabinet Office	-	39,964	(39,964)	-
Department of Education	-	150,000	(150,000)	-
Other restricted funds	-	310,941	(310,941)	-
	-	686,806	(686,806)	-

*National Assembly of Wales* – grant utilised in support of Advocacy Services in Wales.

*Big Lottery Fund* – grants that contributed to the funding of the charity's National Helpline and to participation and engagement work with young people.

*Cabinet Office* – grant that funded a peer mentoring project.

The *Department of Education* provides funding for the NYAS helpline.

*Other restricted funds* – comprises grants and donations in support of positive activities.

**22 Designated funds**

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

	Balance at 1 April 2015	Movement in funds		Balance at 31 March 2016
	£	Incoming resources	Resources expended	£
Head office relocation/dilapidations fund	30,000	20,000	(30,000)	20,000
Family law and Investment in Growth	150,000	-	(20,000)	130,000
	180,000	20,000	(50,000)	150,000

*Head office relocation/ dilapidations fund* – The relocation of the main head office occurred during the year, discharging the £30,000 balance brought forward. A further £20,000 has been designated to cover potential dilapidation costs in respect of the Birmingham office.

*Family law and Investment in growth* – the trustees have reduced the amount designated for their continued support towards the development of the family legal department from £150,000 to £130,000

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**23 Operating lease commitments**

**Lessee**

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

	2016 £	2015 £
Within one year	94,922	17,841
Between two and five years	60,144	46,760
	<u>155,066</u>	<u>64,601</u>

**24 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2016 £
Aggregate remuneration	<u>210,055</u>

No guarantees have been given or received.

Martyn Best, a trustee, is a director and shareholder of a company that provides a digital dictation service to the charity.

**25 Cash generated from operations**

	2016 £	2015 £
Net expenditure for the reporting period (as per the statement of financial activities)	(172,870)	(133,672)
Adjustments for:		
Investment income recognised in statement of financial activities	(28,865)	(26,326)
Loss/(gain) on disposal of investments	5,461	(79,919)
Fair value gains and losses on investments	59,630	(42,415)
Depreciation and impairment of tangible fixed assets	37,327	42,980
Movements in working capital:		
Decrease in accrued income	137,656	85,884
Decrease/(increase) in debtors	154,987	(117,809)
(Decrease)/increase in creditors	(234,576)	254,789
<b>Cash absorbed by operations</b>	<u>(41,250)</u>	<u>(16,488)</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**26 Reconciliations on adoption of FRS 102**

**Reconciliation of net movements in funds**

	Period ended 31 March 2015		
	Previous UK GAAP £	Effect of transition £	FRS 102 £
<b>Income from:</b>			
Donations and legacies	146,663	-	146,663
Charitable activities	5,276,843	-	5,276,843
Investments	26,326	-	26,326
	<u>5,449,832</u>	<u>-</u>	<u>5,449,832</u>
<b>Operating profit</b>			
	<u>5,449,832</u>	<u>-</u>	<u>5,449,832</u>
<b>Expenditure on:</b>			
Raising funds	(54,327)	-	(54,327)
Charitable activities	(5,643,237)	(8,274)	(5,651,511)
	<u>(5,697,564)</u>	<u>(8,274)</u>	<u>(5,705,838)</u>
Net gains on investments	122,334	-	122,334
Net movement in funds	(125,398)	(8,274)	(133,672)
	<u><u>(125,398)</u></u>	<u><u>(8,274)</u></u>	<u><u>(133,672)</u></u>

**Reconciliation of fund balances**

	At 1 Apr 2014 £	At 31 Mar 2015 £
Fund balances as reported under previous UK GAAP	2,226,642	2,101,244
Holiday pay accrual	(54,183)	(62,457)
Fund balances reported under FRS 102	<u><u>2,172,459</u></u>	<u><u>2,038,787</u></u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**26 Reconciliations on adoption of FRS 102**

**(Continued)**

	Period ended 31 March 2015	
	Previous UK GAAP £	Effect of transition £
		FRS 102 £
<b>Reconciliation of net movement in funds</b>		<b>2015 £</b>
Net movement in funds as reported under previous UK GAAP		(125,398)
Holiday pay accrual		(8,274)
Net movement in funds reported under FRS 102		<u>(133,672)</u>

The transition adjustment relates to the accrual for holiday pay as required under FRS102. Income and expenditure for the year ended 31 March 2015 have both been amended to exclude caseworker disbursements of £608,195 as these were not considered to be charity income and expenditure. This gives an overall effect of £nil.