

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 2019



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

Trustees	Mr M Best Mr B Hulme (Chairman) Mr R Jones MBE His Honour Judge J Lea Mrs J Timms OBE Mr R A Wright Dr E Vizard Ms G Ellison	(Appointed 6 March 2019)
Chief Executive	Ms R Waters	
Secretary	Ms R Waters	
Charity number	1012485	
Company number	2722134	
Registered office	Tower House 1 Tower Road Birkenhead Wirral CH41 1FF	
Auditors	BWM Castle Chambers 43 Castle Street Liverpool L2 9SH	
Bankers	National Westminster Bank plc 32 Market Street Leigh Lancashire WN7 1DX	
Investment advisors	Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP	

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**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2019**

The trustees present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association (as amended June 2019), 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)" (as amended for accounting periods commencing from 1 January 2016).

The year ending 31st March 2019 continued to see an increase in revenue with the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2019 continue to be in the provision of Reg 44 inspections, mental health Advocacy and the advocacy delivery across South Wales. The Welsh Assembly Government (WAG) 'active offer', launched in 2018, enabled a greater reach to young people in Wales entering the care system.

During the year ending 31st March 2019 NYAS successfully tendered for four new contracts to a value of £327,827, retained seven existing contracts totalling £2,048,598, and seven contracts were not renewed totalling £408,888 giving a net contract gain of £1,967,537 for contracts of 12 – 36 months duration.

Critical to the continued success of NYAS this year has been the continued refining of non-financial management information to compliment a comprehensive suite of financial reports e.g. Workforce and Learning/Development reports enabling more dynamic resource planning.

Cost reductions continued to be reviewed throughout 2019 with changes to the contracted employment helpline providing more value for money, as well as further reductions in all areas of non-essential spend. This is offset however with the increase in licence costs due to a new HR system being implemented during 2018/19.

The relocation of HQ in Birkenhead remains ongoing. The Charity continues its search for suitable business premises with the appropriate financial outlay.

NYAS delivers high quality rights based socio-legal services to children, young people and vulnerable adults, all of which will be formulated around a framework of children and vulnerable adults' rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR). We will strive to ensure the rights of children and young people are upheld, and will be *'always on the side of the child'*.

NYAS's plans to grow its funding streams for its charitable activities particularly non-statutory provision, designed to complement all service delivery took hold during 2019 with the recruitment of a Head of Marketing and Comms as well as a Head of Research/Policy. Both posts will continue to drive awareness of our work, supported by up to date research and reports which prove the need for it to continue, coupled with influencing, lobbying and campaigning for change.

A new HR system was implemented in 2018/19 and has already started to produce more meaningful management information. 2019 will see the implementation of a new case recording system to improve the recording and production of timely, relevant non-financial performance information.

The areas of growth up to March 2019 were Reg 44, advocacy and particularly mental health advocacy. An independent review of Children's Services recommended structural changes to Children's Services, some of which occurred in 2019 with the remainder planned for implementation within the next 12 – 24 months.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

The three year strategic plan 2017 – 2020 was refreshed by the Exec Team during 2018 with a recommendation for an increase in the number of strategic aims and charity focus to be included in a new strategic framework for 2020 – 2023.

Our Vision

"A society where every child, young person and vulnerable adult's voice is heard and their rights are respected."

Objectives and Activities

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

The main aim of NYAS is to ensure the delivery of high quality rights based Socio-legal services. These are formulated around a framework of children and vulnerable adult's rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

Our three key strategic aims focus on:

Services - *We will deliver quality services to ensure the rights of our service users are upheld. All service delivery will be user led and of the highest level of quality. We will seek feedback to demonstrate the satisfaction of all our customers, internal and external. We will communicate the success of our services through a range of mediums.*

Systems - *We will underpin the delivery of our high-quality services with core principles of children and vulnerable adult's rights and welfare supported by robust and secure systems and processes.*

Sustainability – *NYAS will be financially sustainable with reserves in line with the charities reserves policy and income from a diverse range of services.*

Achievements and performance

2018 – 2019 has seen NYAS continue 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.

We have delivered this support through a range of services, which include:-

- Advocacy (issue based, mental health and residential visiting advocacy)
- Legal representation
- Return interviews for children and young people who have gone missing
- Regulation 44 children's home visits (England)/Regulation 32 children's home visits (Wales)
- A national helpline – often described as a 'LIFELINE' by the callers
- Peer Mentoring and Peer Advocacy programmes
- Independent Visitor and Volunteer programmes
- Student social work placements to help future statutory social workers better understand the wishes and feelings of children and young people in need of care and protection
- Continuous staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults.
- Continuous improvement of services, systems and staff via young people's feedback through surveys, questionnaires and face to face.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2019**

A small sample of valuable feedback received:-

"He (advocate) listens to children very carefully and writes down exactly what we said, he is approachable and lets children feel like they can tell him anything and he would not tell anyone unless it puts us in danger. He is really good at his job and if anyone wanted help I would definitely recommend him"

"Thanks for everything that you've done for me, so much has changed since you got involved...my grant is sorted so I will now have money coming in, my mental health is sorted and mediation and housing. I know that I could turn to you if I need more help in the future"

"I would recommend NYAS to anyone who has difficulties. They have helped me. They are the best people that have helped me in my life"

"Will need further support at LAC Reviews. Found having an advocate to explain what was happening, go through options and support me was brilliant"

"In all the meetings you explained it all to me really clearly and then I was not scared or worried about everything and this has helped me so I can speak in these meetings now. I never would've done that before. You make things happen and make sure that youngsters can be part of all the meetings and even the children too"

"You helped me with what I wanted to happen. You listened to me!"

**Some Key Achievements - Children's Services
In 2018 – 2019 NYAS**

- Saw a steady increase in the number of requests being handled through the Helpline, with over 17,000 requests received through phone calls, on line referrals and email referrals. This resulted in over 11,500 new advocacy cases being created.
- Worked with over 80 local authorities across England and Wales (including spot purchases).
- Provided IV services to a total of 435 children and young people too.
- Increased the number of NHS and private hospital settings in which we delivered mental health advocacy, by retention and expansion of our current mental health advocacy contracts.
- Took action to safeguard 136 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.
- As well as the safeguarding work, we also undertook 769 missing from care return interviews
- Worked constructively with the private residential sector, the Department of Education and OFSTED to deliver children centred Regulation 44* visits to nearly 400 children's homes, growing the number of providers from 78 in 2018 to 92 providers in 2019 and conducting over 4200 visits across the UK.
- Offered work placements to 19 student social workers from various universities. This enables NYAS to input into their learning and development and to take their learning into their future working practice.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2019**

- Delivered face to face advocacy training sessions and other accredited training to 147 learners as well as 69 webinars on various relevant subjects delivered to 412 attendees via NYAS internal training department. This shows a significant increase in our staff training and development and demonstrates our commitment to continuous improvement and learning in the workplace.
- Responded to parliamentary inquiries on missing children and mental health of men and boys. Both inquiries have led to further parliamentary involvement.
- Joined with Amnesty International on a global platform as a key contributor to a new children's rights book.
- Co-chaired the review of children's advocacy rights forum with the Children's Commissioner, resulting in recommendations for a change to the national advocacy standards.

* 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.

Some Key Achievements – Legal Services

2018 - 2019 saw a continued increase in our work in legal representation with NYAS working with 113 new families representing more than 176 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.

In June 2018 the legal team were successfully audited and awarded the Specialist Quality Mark (SQM) for legal services. The auditor was impressed with NYAS and observed lots of positive practices. New LAA contract awarded in October 2018 for three years.

The contact service was successfully audited in October 2018 and reaccruited under the National Association of Child Contact Centres (NACCC) for a further three years. The Liverpool and Wirral contact service supported 177 families and 152 children.

The legal team continue its involvement with the Helpline, offering support to young people and care leavers on a variety of issues, e.g. seeking contact with their siblings, care leavers transitioning to adult service, child protection advice, special guardianship, restriction of liberty and information regarding the discharging of care orders. The socio-legal arrangement of NYAS continues to strengthen our reputation.

Quotes from parents using the contact service:-

".....More than anything I want to let you know how grateful I am that you were assigned to the case and for your insight and advice throughout..."

".....You saw what was really happening and in doing so you have honestly saved three children from an emotionally unstable and abusive home environment..."

"...It is clearly obvious that NYAS staff love their work, and this love is reflected in the outcome of all our sessions. It is down to their commitment and care that my relationship with my son is back to the way it should be..."

"... Her dedication to her work is unquestionable, constantly advising me at times outside of her normal working hours..."

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2019**

Financial review

Our principal funding sources continue to be dependent on 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/Reg 32 visits. This year the percentage of public to private funding stands at 70% to 30%.

The large majority of fundraising activity undertaken by the charity involves trusts, foundations, government agencies and major donor organisations such as Big Lottery and Comic Relief. Where we do make fundraising appeals direct to the public, we subscribe to best practice and always ensure our actions are compatible with our values. NYAS is an organisation registered with the Fundraising Regulator.

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.

Reserves policy

The free reserves of the charity have increased during the year from £2,028,461 as at 31 March 2018 to £2,197,758 as at 31 March 2019. Free reserves are calculated as total unrestricted reserves, less designated funds and tangible assets but include fixed asset investments.

The level of free reserves is maintained in a range that protects the charity against any sudden reduction in income and ensures immediate commitments can be met.

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 that are essential to our charitable purpose.

Risk Management

The Board of Trustees has examined the major strategic business and operational risks that NYAS face and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided. The Audit, Risk and Reward committee will report on high level risks to the board of trustees

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. This is demonstrated with an increase in the level of private sector funding and contracts in 2019 as well as the introduction of two key posts at senior level (Head of Marketing and Research/Policy officer).

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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2019**

Structure, governance and management

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and is governed by its memorandum and articles of association.

Governance, pay and remuneration is overseen by the Audit, Risk and Reward committee reporting to the Board of Trustees, working closely with the Chief Executive and operating within the terms of the charity's Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across ten factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

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.

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.

2019 saw a new trustee join the board of trustees and a plan for additional recruitment with an emphasis on increasing the diversity of trustees.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Best	
Mr M Blackburn	(Resigned 12 December 2018)
Mr D Hanson	(Deceased 4 April 2019)
Mr B Hulme (Chairman)	
Mr R Jones MBE	
His Honour Judge J Lea	
Mr N McCarthy	(Resigned 26 September 2018)
Mrs J Timms OBE	
Mr R A Wright	
Dr E Vizard	
Ms G Ellison	(Appointed 6 March 2019)

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2019**

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 contacts 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.

None of the trustees has any beneficial interest in the company.

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, 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.

Organisational structure and decision-making

The Chief Executive and the Exec Management Team (by invitation only) report regularly to the Board of Trustees. The Chief Executive with the support of her Exec Management Team makes operational management decisions.

The Board of Trustees makes staff appointments at Assistant CEO level and above and strategic policy decisions are referred to them.

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

Rita Waters, Secretary and Chief Executive.

Auditor

In accordance with the charitable company's articles, a resolution proposing that BWM 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 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.

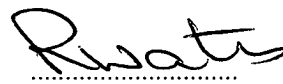
**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2019**

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


.....
Mr R A Wright
Trustee
Dated: 18/9/2019


.....
Ms R Waters
Secretary
Dated: 18/9/19

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2019**

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 financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 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 UK Accounting Standards have been followed, subject to any material 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 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 financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinion

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

Use of our report

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



Lesley Malkin BA FCA (Senior Statutory Auditor)
for and on behalf of BWM
Chartered Accountants
Statutory Auditor

18/9/19

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 2019**

Current financial year

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	21,177	-	21,177	93,063
Charitable activities	4	6,678,786	221,045	6,899,831	6,691,798
Investments	5	28,023	-	28,023	30,961
Total income		6,727,986	221,045	6,949,031	6,815,822
<u>Expenditure on:</u>					
Raising funds	6	95,909	-	95,909	104,240
Charitable activities	7	6,496,258	221,045	6,717,303	6,488,509
Other	12	-	-	-	23,032
Total expenditure		6,592,167	221,045	6,813,212	6,615,781
Net gains/(losses) on investments	13	62,506	-	62,506	(32,274)
Net income for the year/net movement in funds		198,325	-	198,325	167,767
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2018		2,162,234	-	2,162,234	1,994,467
Fund balances at 31 March 2019		2,360,559	-	2,360,559	2,162,234

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

Prior financial year

		Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	93,063	-	93,063
Charitable activities	4	6,442,714	249,084	6,691,798
Investments	5	30,961	-	30,961
Total income		6,566,738	249,084	6,815,822
<u>Expenditure on:</u>				
Raising funds	6	104,240	-	104,240
Charitable activities	7	6,239,425	249,084	6,488,509
Other	12	23,032	-	23,032
Total expenditure		6,366,697	249,084	6,615,781
Net gains/(losses) on investments	13	(32,274)	-	(32,274)
Net income for the year/net movement in funds		167,767	-	167,767
Reconciliation of funds				
Fund balances at 1 April 2017		1,994,467	-	1,994,467
Fund balances at 31 March 2018		2,162,234	-	2,162,234

Tampon tax income that was previously treated as unrestricted is now treated as restricted income.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

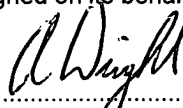
The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2019**

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	14	27,801		23,773	
Investments	15	1,044,052		991,982	
		<u>1,071,853</u>		<u>1,015,755</u>	
Current assets					
Accrued income		231,612		339,204	
Debtors	17	1,012,413		1,024,489	
Cash at bank and in hand		860,151		705,022	
		<u>2,104,176</u>		<u>2,068,715</u>	
Liabilities:					
Creditors: amounts falling due within one year	18	(757,681)		(847,236)	
		<u></u>		<u></u>	
Net current assets		1,346,495		1,221,479	
Total net assets		<u>2,418,348</u>		<u>2,237,234</u>	
Provisions for liabilities	20	(57,789)		(75,000)	
		<u></u>		<u></u>	
Net assets		<u>2,360,559</u>		<u>2,162,234</u>	
The funds of the charity					
Designated funds	23	135,000		110,000	
General unrestricted funds		2,225,559		2,052,234	
		<u></u>		<u></u>	
Total unrestricted funds		2,360,559		2,162,234	
Total charity funds		<u>2,360,559</u>		<u>2,162,234</u>	

These financial statements 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 18/9/2019 and are signed on its behalf by:


.....
Mr R A Wright
Trustee

Company Registration No. 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Net cash provided by operating activities	27		139,182		110,710
Cash flows from investing activities					
Purchase of tangible fixed assets		(22,512)		(8,448)	
Payments to acquire investments		(333,983)		(258,535)	
Proceeds on disposal of investments		352,956		254,973	
Movement in investment cash held		(8,536)		13,641	
Investment income		28,023		30,961	
Net cash provided by investing activities			15,947		32,592
Net increase in cash and cash equivalents			155,129		143,302
Cash and cash equivalents at beginning of year			705,022		561,720
Cash and cash equivalents at end of year			860,151		705,022

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

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

The accounts have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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.

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 2019**

1 Accounting policies

(Continued)

1.4 Income

All income is 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 income 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 income 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 income 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 charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. 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 Expenditure

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.

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 and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

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.

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 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 2019**

1 Accounting policies

(Continued)

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

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 payments 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 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

1.13 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.

1.14 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.

1.15 Leases

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

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

1 Accounting policies

(Continued)

1.16 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 dilapidations provision of £35,000 held for the old Birmingham helpline premises was released during the year when the liability was settled. The provision for property dilapidations relating to the Tower House premises remains outstanding and has been increased to £45,000.

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Donations and gifts	21,177	93,063

Performance related grants are disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

4 Charitable activities

	Children's Services £	Legal Services £	Total 2019 £	Total 2018 £
Income from charitable activities	6,196,314	482,472	6,678,786	6,512,853
Performance related grants	221,045	-	221,045	178,945
	<u>6,417,359</u>	<u>482,472</u>	<u>6,899,831</u>	<u>6,691,798</u>
Analysis by fund				
Unrestricted funds	6,196,314	482,472	6,678,786	
Restricted funds	221,045	-	221,045	
	<u>6,417,359</u>	<u>482,472</u>	<u>6,899,831</u>	

For the year ended 31 March 2018

	Children's Services £	Legal Services £	NYAS helpline £	Total 2018 £
Income from charitable activities	5,941,585	571,268	-	6,512,853
Performance related grants	141,445	-	37,500	178,945
	<u>6,083,030</u>	<u>571,268</u>	<u>37,500</u>	<u>6,691,798</u>
Analysis by fund				
Unrestricted funds	5,871,446	571,268	-	6,442,714
Restricted funds	211,584	-	37,500	249,084
	<u>6,083,030</u>	<u>571,268</u>	<u>37,500</u>	<u>6,691,798</u>

5 Investments

	Unrestricted funds 2019 £	Unrestricted funds 2018 £
Income from listed investments	<u>28,023</u>	<u>30,961</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
<u>Fundraising and publicity</u>		
Marketing and publicity	40,000	42,000
Seeking donations, and grants	10,841	18,135
Staff costs	35,430	35,007
	<hr/>	<hr/>
Fundraising and publicity	86,271	95,142
	<hr/>	<hr/>
<u>Investment management</u>	9,638	9,098
	<hr/>	<hr/>
	95,909	104,240
	<hr/> <hr/>	<hr/> <hr/>

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

7 Charitable activities

	Children's services £	Legal services £	NYAS helpline £	Total 2019 £	Total 2018 £
Staff costs	2,857,900	338,715	79,296	3,275,911	3,207,307
Direct charitable expenditure	2,471,927	136,426	28,786	2,637,139	2,582,485
	<u>5,329,827</u>	<u>475,141</u>	<u>108,082</u>	<u>5,913,050</u>	<u>5,789,792</u>
Share of support costs (see note 8)	669,010	92,436	30,812	792,258	687,917
Share of governance costs (see note 8)	11,995	-	-	11,995	10,800
	<u>6,010,832</u>	<u>567,577</u>	<u>138,894</u>	<u>6,717,303</u>	<u>6,488,509</u>
Analysis by fund					
Unrestricted funds	5,789,787	567,577	138,894	6,496,258	
Restricted funds	221,045	-	-	221,045	
	<u>6,010,832</u>	<u>567,577</u>	<u>138,894</u>	<u>6,717,303</u>	

Included in Direct Charitable Expenditure are payments to partners of £345,312 (2018, £282,687) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,274,513 (2018, £1,275,533).

For the year ended 31 March 2018

	Children's services £	Legal services £	NYAS helpline £	Total 2018 £
Staff costs	2,733,270	365,574	108,463	3,207,307
Direct charitable expenditure	2,358,491	180,594	43,400	2,582,485
	<u>5,091,761</u>	<u>546,168</u>	<u>151,863</u>	<u>5,789,792</u>
Share of support costs (see note 8)	552,930	98,816	36,171	687,917
Share of governance costs (see note 8)	10,800	-	-	10,800
	<u>5,655,491</u>	<u>644,984</u>	<u>188,034</u>	<u>6,488,509</u>
Analysis by fund				
Unrestricted funds	5,406,407	644,984	188,034	6,239,425
Restricted funds	249,084	-	-	249,084
	<u>5,655,491</u>	<u>644,984</u>	<u>188,034</u>	<u>6,488,509</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

8 Support costs

	Support costs	Governance costs	2019	Support costs	Governance costs	2018
	£	£	£	£	£	£
Staff costs	582,293	-	582,293	501,143	-	501,143
Depreciation	18,484	-	18,484	17,671	-	17,671
Premises and office costs	85,468	-	85,468	54,450	-	54,450
Other costs	106,013	-	106,013	114,653	-	114,653
Audit fees	-	6,800	6,800	-	6,800	6,800
Accountancy fees	-	5,195	5,195	-	4,000	4,000
	<u>792,258</u>	<u>11,995</u>	<u>804,253</u>	<u>687,917</u>	<u>10,800</u>	<u>698,717</u>
Analysed between Charitable activities	<u>792,258</u>	<u>11,995</u>	<u>804,253</u>	<u>687,917</u>	<u>10,800</u>	<u>698,717</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 direct staff numbers.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and one trustee was reimbursed travel expenses of £52 (2018, no trustees were reimbursed).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2019 £	2018 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>6,800</u>	<u>6,800</u>
All other non-audit services	<u>5,195</u>	<u>4,000</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Children's Services	118	116
Legal Services	16	16
NYAS Helpline	6	6
Operational	23	23
	<u>163</u>	<u>161</u>

Employment costs

	2019 £	2018 £
Wages and salaries	3,464,959	3,338,823
Social security costs	292,119	274,096
Other pension costs	136,556	130,538
	<u>3,893,634</u>	<u>3,743,457</u>

Salary costs includes redundancy payments of £25,736 (2018, £5,927).

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

	2019 Number	2018 Number
In the band £70,001 - £80,000	<u>1</u>	<u>1</u>

12 Other

	Total	Unrestricted funds
	2019 £	2018
Office closure costs	-	23,032
	<u>-</u>	<u>23,032</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

13 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Revaluation of investments	48,333	(36,619)
Gain/(loss) on sale of investments	14,173	4,345
	<u>62,506</u>	<u>(32,274)</u>

14 Tangible fixed assets

	Computer equipment	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2018	108,553	6,441	114,994
Additions	22,512	-	22,512
Disposals	(35,468)	-	(35,468)
At 31 March 2019	<u>95,597</u>	<u>6,441</u>	<u>102,038</u>
Depreciation			
At 1 April 2018	88,153	3,068	91,221
Depreciation charged in the year	17,115	1,369	18,484
Eliminated in respect of disposals	(35,468)	-	(35,468)
At 31 March 2019	<u>69,800</u>	<u>4,437</u>	<u>74,237</u>
Carrying amount			
At 31 March 2019	<u>25,797</u>	<u>2,004</u>	<u>27,801</u>
At 31 March 2018	<u>20,400</u>	<u>3,373</u>	<u>23,773</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

15 Fixed asset investments

	2019	2018
	£	£
Listed investments	1,044,052	991,982

Movements in fixed asset investments

	£
Cost or valuation	
At 1 April 2018	991,982
Additions	333,983
Valuation changes	48,333
Movement in cash	8,535
Disposals	(338,781)
At 31 March 2019	1,044,052
Carrying amount	
At 31 March 2019	1,044,052
At 31 March 2018	991,982

16 Financial instruments

	2019	2018
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	1,595,787	1,502,758
Equity instruments measured at fair value through the income and expenditure account	1,024,756	981,221
Carrying amount of financial liabilities		
Measured at cost	519,526	665,296

17 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Trade debtors	648,484	666,383
Other debtors	67,824	129,247
Prepayments	296,105	228,859
	1,012,413	1,024,489

Included within prepayments and accrued income is a balance of £35,727 (2018, £81,690) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within trade creditors.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

18 Creditors: amounts falling due within one year

	Notes	2019 £	2018 £
Other taxation and social security		100,192	98,225
Deferred income	19	137,963	83,715
Trade creditors		354,330	471,829
Other creditors		61,766	93,018
Accruals		103,430	100,449
		<u>757,681</u>	<u>847,236</u>

Included within trade creditors is a balance of £35,727 (2018, £81,690) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within prepayments and accrued income.

19 Deferred income

	2019 £	2018 £
Other deferred income	<u>137,963</u>	<u>83,715</u>

Deferred income is included in the financial statements as follows:

	2019 £	2018 £
Total deferred income at 1 April 2018	83,715	84,902
Amounts received in year	137,963	83,715
Amounts credited to statement of financial activities	<u>(83,715)</u>	<u>(84,902)</u>
	<u>137,963</u>	<u>83,715</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

20 Provisions for liabilities	2019 £	2018 £
Birmingham closure costs	-	35,000
Tower House dilapidations	45,000	40,000
Redundancies	12,789	-
	<u>57,789</u>	<u>75,000</u>

Movements on provisions:

	Birmingham closure costs £	Tower House dilapidations £	Redundancies £	Total £
At 1 April 2018	35,000	40,000	-	75,000
Additional provisions in the year	-	5,000	12,789	17,789
Reversal of provision	(30,000)	-	-	(30,000)
Utilisation of provision	(5,000)	-	-	(5,000)
At 31 March 2019	<u>-</u>	<u>45,000</u>	<u>12,789</u>	<u>57,789</u>

The dilapidations provision of £35,000 held for the old Birmingham helpline premises was released during the year when the liability was settled. The provision for property dilapidations relating to the Tower House premises remains outstanding and has been increased to £45,000. An additional £12,789 year end provision was actioned in respect of executive severance pay.

21 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme. 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 £136,556 (2018, £130,538). Total employee and employer contributions totalling £23,551 (2018, £23,018) were payable to the fund at the balance sheet date and are included within creditors.

**THE NATIONAL YOUTH ADVOCACY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

22 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:

	Movement in funds			Movement in funds			Balance at 31 March 2019
	Balance at 1 April 2017	Income	Expenditure	Balance at 1 April 2018	Income	Expenditure	
	£	£	£	£	£	£	£
Section 64 Welsh Grant	-	-	-	-	31,920	(31,920)	-
Big Lottery Fund	-	60,055	(60,055)	-	-	-	-
Tampon Tax	-	70,139	(70,139)	-	68,133	(68,133)	-
Department of Education	-	37,500	(37,500)	-	-	-	-
Comic Relief	-	81,390	(81,390)	-	82,547	(82,547)	-
Other restricted funds	-	-	-	-	38,445	(38,445)	-
	-	249,084	(249,084)	-	221,045	(221,045)	-

Section 64 grant finances a one to one holistic support service for care experienced young people who are transitioning from CAMHS to adult mental health service or for those who are accessing or unable to access primary mental health services. It provide health and well-being support to individual's. The second element of the service is creating an online platform to support foster carers with tools and resources to equip them with information and knowledge on how to deal with and support the mental health of the young people they may be fostering.

Big Lottery Fund – grants that contributed to the funding for participation and engagement work with young people.

The 3 years funding from the *Tampon tax* grant supports the Unity Project. This project is provided to care for experienced young mums or expectant mums. It provides holistic support, addresses isolation and imparts tools and knowledge to safeguard both Mum and Children. Following the completion of last year's accounts this income was identified as a restricted grant, as shown above, and comparative figures have been adjusted to reflect this.

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

Comic Relief – the Peering Ahead grant funded a peer mentoring project in Wales.

Other restricted funds include funding from a large number of funders to support charity projects.

**THE NATIONAL YOUTH ADVOCACY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

23 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 2017 £	Transfers £	Balance at 1 April 2018 £	Transfers £	Balance at 31 March 2019 £
Head office relocation/dilapidations fund	50,000	10,000	60,000	(60,000)	-
Family law and Investment in Growth	50,000	-	50,000	85,000	135,000
	<u>100,000</u>	<u>10,000</u>	<u>110,000</u>	<u>25,000</u>	<u>135,000</u>

Head Office Relocation - the fund covers the potential dilapidations and relocation costs on the Tower House lease for the Birkenhead office.

Family Law - the fund reflects the trustees' continued support towards the development of the family legal department.

24 Operating lease commitments

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:

	2019 £	2018 £
Within one year	28,713	46,949
Between two and five years	49,171	10,213
	<u>77,884</u>	<u>57,162</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019**

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 Number	2018 Number
Key management personnel	6	4
	2019 £	2018 £
Aggregate remuneration	376,140	283,487

Trustees donated £2,500 during the year (2018: £13,300).

There were no other related party transactions in the year.

26 Company limited by guarantee

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

27 Cash generated from operations

	2019 £	2018 £
Net income for the reporting period (as per the statement of financial activities)	198,325	167,767
Adjustments for:		
Investment income recognised in statement of financial activities	(28,023)	(30,961)
Gain on disposal of investments	(14,173)	(4,345)
Fair value gains and losses on investments	(48,333)	36,619
Depreciation of tangible fixed assets	18,484	17,671
Movements in working capital:		
Decrease in accrued income	107,592	63,375
Decrease/(increase) in debtors	12,076	(151,602)
(Decrease)/increase in creditors	(89,555)	37,186
(Decrease) in provisions	(17,211)	(25,000)
Cash generated from operations	139,182	110,710