

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 2018**



# THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Best Mr M Blackburn Mr D Hanson Mr B Hulme (Chairman) Mr R Jones MBE His Honour Judge J Lea Mr N McCarthy Mrs J Timms OBE Mr R A Wright Dr E Vizard	(Appointed 8 June 2017)         (Appointed 27 September 2017)
<b>Chief Executive</b>	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>	BWM Castle Chambers 43 Castle Street Liverpool L2 9SH	
<b>Bankers</b>	National Westminster Bank plc 32 Market Street Leigh Lancashire WN7 1DX	
<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  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2018**

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The trustees present their report and financial statements for the year ended 31 March 2018.

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, 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 2018 continued to see an increase in revenue with the retention and extension of existing contracts, as well as new contract gains. The exception to revenue growth has been the contact centre which, whilst expanding into London last year, saw the retention of the contract prove precarious and therefore the decision was taken to extract NYAS from the contract. NYAS remains committed to the Merseyside contact centres and will look to increase its footprint in other areas, subject to a more stable financial model. Key areas of growth in 2018 continue to be in the provision of Reg 44 inspections and delivery of a range of Advocacy services across South Wales. The Welsh Assembly Government (WAG) launched the 'active offer' in Wales in 2018 which enables all children to access an advocate at their point of entry into care.

Critical to the continued success of NYAS this year has been the development of non-financial management information to complement a comprehensive suite of financial reports.

Cost reductions continued to be realised in 2018 with significant financial benefits achieved through changes to mobile phone providers and further reductions in all areas of non-essential spend. Office leases and accommodation have been reviewed and changes to office accommodation including the pursuit of shared accommodation has been a focus in 2018.

The next 12 months will see NYAS relocating its head office on a purchasing rather than rental basis. This may result in a one off increase in spend particularly in relation to dilapidations for our current HQ, it will over time produce a return on our investment and a capital asset gain. NYAS will continue to deliver 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.

NYAS will look to grow its funding streams for its charitable activities particularly non-statutory provision, designed to complement all service delivery. To achieve this NYAS will recruit a Head of Marketing and Research/Policy officer to raise awareness of our work, and prove the need for it to continue. A new HR system will be introduced to the charity to improve all aspects of the current HR function, as well as a new case recording system to improve the recording and production of timely, relevant non-financial performance information. NYAS will manage a steady growth in Reg 44 and mental health advocacy, supported through a restructure of Children's services.

**Our Vision**

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

# **THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018**

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## **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 charity's reserves policy and income from a diverse range of services.*

## **Achievements and performance**

2017 – 2018 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 the range of services we provide, which include:-

- 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 (IV) 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2018**

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**Key Achievements - Children's Services**

In 2017 – 2018 NYAS

- Answered more than 16,600 requests to the Helpline for assistance, which resulted in over 9,800 new advocacy cases being created
- Worked across 85 local authorities across England and Wales (including spot purchases)
- Provided IV services to a total of 376 children and young people
- Providing advocacy in 41 different mental health settings covering both NHS and private hospitals
- During the year our specialist mental health advocates ensured the wishes and feelings of 1,286 young people were heard by those caring for them
- Took action to safeguard more than 156 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 1,104 missing from care return interviews
- Worked with over 520 children and families in Wales through the 'Families first' project, supporting a range of issues  
*"Thanks for all your help, Mum wasn't listening to me but your report said exactly what I wanted to say to the Judge in Court"*
- Trained 10 parents community voice volunteers in Wales and 18 young welsh advocates to become peer advocates  
*"Thanks for everything you have done for me, you found out lots of stuff and asked questions for me and I wouldn't have known where to start on my own"*
- Provided residential advocacy to more than 40 providers of children's homes in 483 separate settings. This ensures children and young people know who to talk to when struggling with an issue for which they need support
- 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 again this year from 360 homes in 2017 to 407 in 2018, working with 78 providers and conducting over 4000 visits across the UK
- Offered 15 work placements to student social workers from various universities
- Delivered face to face advocacy training sessions to 63 learners, bespoke training to 32, as well as 31 webinars on various relevant subjects delivered to 392 attendees via NYAS internal training department

\* 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 2018**

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## **Key Achievements – Legal Services**

This year NYAS has seen an increase in our work in legal representation with NYAS working with 101 families representing more than 159 young people in family proceedings whose parents were in conflict about the arrangements for their children post separation and divorce. We also continued to represent a number of young mothers in court when their own children were subject to care proceedings and helped young people in care apply to court to have contact with their brothers and sisters. We hope to see a small growth in our '16.4 Guardian' separate representation through extending the courts where we operate.

The legal team had a successful peer review of casework through the Legal Aid Agency (LAA) in March 2018 and the legal team will be audited in June 2018 as part of the quality assurance requirements for retaining a LAA contract in 2018-2021. Success in the audit will mean a 3 year award of a Specialist Quality Mark accreditation (SQM) for legal services.

The department retains a Family law and Child panel member and welcomed a new solicitor and a new para legal to the team.

The NYAS Liverpool and Wirral contact service helped to support 101 families and 134 children delivering 922 contact sessions. We hope to increase the offer of contact services through great awareness raising of our service. We hope that through trusts and grants we can support more families through subsidised sessions or support for parents with special needs. We are delighted to have been able to improve our sensory toys for children from a donation from the scouts and guides locally. The contact service accreditation will be due for renewal by October 2018.

## **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 visits. This year has seen an improvement in the mix of funding with 30% of income now derived from the private sector.

## **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 in June 2018.

## **Reserves policy**

The free reserves of the charity have increased during the year from £1,861,471 as at 31 March 2017 to £2,028,461 as at 31 March 2018. Free reserves are calculated as total unrestricted reserves, less designated funds and tangible assets but include fixed asset investments.

The potential purchase of a new HQ will be financed through a mixture of own funds, release of investments, and a bank mortgage. This will maintain a level of free reserves in a range equivalent 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 that are essential to our charitable purpose.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2018**

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**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 2018 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.

**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 a newly established Audit, Risk and Reward committee reporting into 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.

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.

2018 saw the introduction of Mr Barry Hulme as the new Chairman of the board. Barry comes committed to the aims and values of NYAS and a keen supporter of its cause. 2019 will see the board increase its membership with the introduction of up to 3 new trustees 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	
Mr D Hanson	
Mr B Hulme (Chairman)	(Appointed 8 June 2017)
Mr R Jones MBE	
His Honour Judge J Lea	
Mr N McCarthy	
Ms K Phillips	(Resigned 1 June 2017)
Mrs J Timms OBE	
Mr R A Wright	
Dr E Vizard	(Appointed 27 September 2017)



**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2018**

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**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 2018**

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**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: 17/9/2018



Ms R Waters

**Secretary**

Dated: 17/9/18

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2018**

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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 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**

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**Opinion**

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2018 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 2018 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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.

**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.

**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**

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.

**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**

*26/9/18*

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 2018**

		Unrestricted funds	Restricted funds	Total 2018	Total 2017
	Notes	£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies	3	93,063	-	93,063	82,479
Charitable activities	5	6,512,852	178,945	6,691,797	6,340,443
Investments	4	30,961	-	30,961	31,214
<b>Total income</b>		<b>6,636,876</b>	<b>178,945</b>	<b>6,815,821</b>	<b>6,454,136</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	104,240	-	104,240	108,225
Charitable activities	7	6,309,563	178,945	6,488,508	6,293,939
Other	12	23,032	-	23,032	100,000
<b>Total expenditure</b>		<b>6,436,835</b>	<b>178,945</b>	<b>6,615,780</b>	<b>6,502,164</b>
Net (losses)/ gains on investments	13	(32,274)	-	(32,274)	176,578
<b>Net income for the year/net movement in funds</b>		<b>167,767</b>	<b>-</b>	<b>167,767</b>	<b>128,550</b>
<b><u>Reconciliation of funds</u></b>					
Fund balances at 1 April 2017		1,994,467	-	1,994,467	1,865,917
<b>Fund balances at 31 March 2018</b>		<b>2,162,234</b>	<b>-</b>	<b>2,162,234</b>	<b>1,994,467</b>

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.

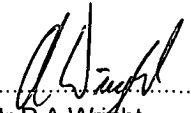
**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET**

**AS AT 31 MARCH 2018**

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	14		23,773		32,996
Investments	15		991,982		1,034,335
			<u>1,015,755</u>		<u>1,067,331</u>
<b>Current assets</b>					
Accrued income		339,204		402,579	
Debtors	17	1,024,489		872,887	
Cash at bank and in hand		705,022		561,720	
		<u>2,068,715</u>		<u>1,837,186</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	18	(847,236)		(810,050)	
Net current assets			1,221,479		1,027,136
<b>Total net assets</b>			2,237,234		2,094,467
<b>Provisions for liabilities</b>	20		(75,000)		(100,000)
<b>Net assets</b>			<u>2,162,234</u>		<u>1,994,467</u>
<b>The funds of the charity</b>					
Designated funds	23	110,000		100,000	
General unrestricted funds		2,052,234		1,894,467	
		<u>2,162,234</u>		<u>1,994,467</u>	
<b>Total unrestricted funds</b>			2,162,234		1,994,467
<b>Total charity funds</b>			<u>2,162,234</u>		<u>1,994,467</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 17/Sept/2018 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 2018**

	Notes	2018 £	£	2017 £	£
<b>Cash flows from operating activities</b>					
Net cash provided by operating activities	26		110,710		88,422
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(8,448)		(15,496)	
Payments to acquire investments		(258,535)		(557,062)	
Proceeds on disposal of investments		254,974		585,622	
Movement in investment cash held		13,641		(19,380)	
Investment income		30,961		31,214	
<b>Net cash provided by investing activities</b>			32,592		24,898
<b>Net increase in cash and cash equivalents</b>			143,302		113,320
Cash and cash equivalents at beginning of year			561,720		448,400
<b>Cash and cash equivalents at end of year</b>			705,022		561,720



**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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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**

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 2018**

---

**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 2018**

---

**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 2018**

---

**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 to income 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 2018**

---

**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 decision was made in 2017/18 to close the Birmingham based NYAS National Helpline and transfer operations to the Birkenhead Head Office the remaining cost of this arrangement is expected to be £35,000 in property dilapidations and other costs. The accounts also include a provision of £40,000 in property dilapidation costs for Tower House now that the lease has expired and the Charity is looking at alternative office space.

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

**THE NATIONAL YOUTH ADVOCACY SERVICE  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	93,063	-	93,063	29,511
Grants receivable for core activities	-	-	-	52,968
	<u>93,063</u>	<u>-</u>	<u>93,063</u>	<u>82,479</u>
<b>For the year ended 31 March 2017</b>	<u>29,511</u>	<u>52,968</u>		<u>82,479</u>
<b>Grants receivable for core activities</b>				
National Assembly of Wales	-	-	-	52,968
	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,968</u>

Performance related grants are disclosed in note 5.

**4 Investments**

	2018	2017
	£	£
Income from listed investments	<u>30,961</u>	<u>31,214</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

**5 Charitable activities**

	Children's services £	Legal services £	NYAS helpline £	Total 2018 £	Total 2017 £
Income from charitable activities	5,941,585	555,134	-	6,496,719	5,958,953
Performance related grants	141,445	-	37,500	178,945	381,490
Other income	-	16,133	-	16,133	-
	<u>6,083,030</u>	<u>571,267</u>	<u>37,500</u>	<u>6,691,797</u>	<u>6,340,443</u>
Analysis by fund					
Unrestricted funds	5,941,585	571,267	-	6,512,852	
Restricted funds	141,445	-	37,500	178,945	
	<u>6,083,030</u>	<u>571,267</u>	<u>37,500</u>	<u>6,691,797</u>	
<b>For the year ended 31 March 2017</b>					
Unrestricted funds	5,361,082	644,816	-		6,005,898
Restricted funds	184,545	-	150,000		334,545
	<u>5,545,627</u>	<u>644,816</u>	<u>150,000</u>		<u>6,340,443</u>

**6 Raising funds**

	2018 £	2017 £
<u>Fundraising and publicity</u>		
Marketing and publicity	42,000	37,628
Seeking donations, and grants	18,135	23,865
Fundraising staff costs	35,007	37,675
	<u>95,142</u>	<u>99,168</u>
<u>Investment management</u>	9,098	9,057
	<u>104,240</u>	<u>108,225</u>

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 5.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

**7 Charitable activities**

	Children's services £	Legal services £	NYAS helpline £	Total 2018 £	Total 2017 £
Staff costs	2,733,270	365,574	108,463	3,207,307	3,552,306
Direct charitable expenditure	2,358,490	180,594	43,400	2,582,484	2,122,201
	<u>5,091,760</u>	<u>546,168</u>	<u>151,863</u>	<u>5,789,791</u>	<u>5,674,507</u>
Share of support costs (see note 8)	552,930	98,816	36,171	687,917	611,682
Share of governance costs (see note 8)	10,800	-	-	10,800	7,750
	<u>5,655,490</u>	<u>644,984</u>	<u>188,034</u>	<u>6,488,508</u>	<u>6,293,939</u>
<b>Analysis by fund</b>					
Unrestricted funds	5,476,545	644,984	188,034	6,309,563	
Restricted funds	178,945	-	-	178,945	
	<u>5,655,490</u>	<u>644,984</u>	<u>188,034</u>	<u>6,488,508</u>	
<b>For the year ended 31 March 2017</b>					
Unrestricted funds	5,010,463	727,518	168,445		5,906,426
Restricted funds	237,513	-	150,000		387,513
	<u>5,247,976</u>	<u>727,518</u>	<u>318,445</u>		<u>6,293,939</u>

Included in Direct Charitable Expenditure are payments to partners of £282,687 (2017, £284,850) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,275,533 (2017, £1,088,876 ).



**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

**8 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2018</b>	<b>2017</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Staff costs	501,143	-	501,143	449,893	Basis of staff numbers
Depreciation	17,671	-	17,671	28,554	Basis of staff numbers
Premises and office costs	54,450	-	54,450	54,241	Basis of staff numbers
Other costs	114,653	-	114,653	78,994	Basis of staff numbers
Audit fees	-	6,800	6,800	3,875	Basis of staff numbers
Accountancy fees	-	4,000	4,000	3,875	Basis of staff numbers
	<u>687,917</u>	<u>10,800</u>	<u>698,717</u>	<u>619,432</u>	
Analysed between					
Charitable activities	<u>687,917</u>	<u>10,800</u>	<u>698,717</u>	<u>619,432</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 no trustees were reimbursed expenses (2017, no trustees were reimbursed).

**10 Auditors' remuneration**

The analysis of auditor's remuneration is as follows:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>6,800</u>	<u>3,875</u>
All other non-audit services	<u>4,000</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 2018**

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2018 Number</b>	<b>2017 Number</b>
Children's Services	116	119
Legal Services	16	19
NYAS Helpline	6	10
Operational	23	24
	<u>161</u>	<u>172</u>

**Employment costs**

	<b>2018 £</b>	<b>2017 £</b>
Wages and salaries	3,338,823	3,625,121
Social security costs	274,096	281,336
Other pension costs	130,538	133,417
	<u>3,743,457</u>	<u>4,039,874</u>

Salary costs includes redundancy payments of £5,927 (2017, £2,281).

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

	<b>2018 Number</b>	<b>2017 Number</b>
In the band £70,001 - £80,000	<u>1</u>	<u>1</u>

**12 Other**

	<b>2018 £</b>	<b>2017 £</b>
Office closure costs	23,032	100,000
	<u>23,032</u>	<u>100,000</u>

Details of the closure costs are included in note 20.

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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

	2018	2017
	£	£
Revaluation of investments	(36,619)	101,099
Gain/(loss) on sale of investments	4,345	75,479
	<u>(32,274)</u>	<u>176,578</u>

**14 Tangible fixed assets**

	Computer equipment	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2017	201,087	88,752	289,839
Additions	7,981	467	8,448
Disposals	(100,515)	(82,778)	(183,293)
At 31 March 2018	<u>108,553</u>	<u>6,441</u>	<u>114,994</u>
<b>Depreciation</b>			
At 1 April 2017	172,537	84,306	256,843
Depreciation charged in the year	16,131	1,540	17,671
Eliminated in respect of disposals	(100,515)	(82,778)	(183,293)
At 31 March 2018	<u>88,153</u>	<u>3,068</u>	<u>91,221</u>
<b>Carrying amount</b>			
At 31 March 2018	<u>20,400</u>	<u>3,373</u>	<u>23,773</u>
At 31 March 2017	<u>28,550</u>	<u>4,446</u>	<u>32,996</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

**15 Fixed asset investments**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Listed investments	991,982	1,034,335

**Movements in fixed asset investments**

	<b>£</b>
<b>Cost or valuation</b>	
At 1 April 2017	1,034,335
Additions	258,535
Valuation changes	(36,619)
Movement in cash	(13,639)
Disposals	(250,630)
At 31 March 2018	991,982
<b>Carrying amount</b>	
At 31 March 2018	991,982
At 31 March 2017	1,034,335

**16 Financial instruments**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	1,502,758	1,191,538
Equity instruments measured at fair value through the income and expenditure account	981,221	1,009,934
<b>Carrying amount of financial liabilities</b>		
Measured at cost	665,296	628,004

**17 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	666,383	437,251
Other debtors	129,247	172,006
Prepayments	228,859	263,630
	1,024,489	872,887

Included within prepayments and accrued income is a balance of £81,690 (2017, £82,249 ) 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 2018**

**18 Creditors: amounts falling due within one year**

	Notes	2018 £	2017 £
Other taxation and social security		98,225	97,144
Deferred income	19	83,715	84,902
Trade creditors		471,829	431,007
Other creditors		93,018	82,560
Accruals		100,449	114,437
		<u>847,236</u>	<u>810,050</u>

Included within trade creditors is a balance of £81,690 (2017, £82,249) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within prepayments and accrued income.

**19 Deferred income**

	2018 £	2017 £
Other deferred income	<u>83,715</u>	<u>84,902</u>

Deferred income is included in the financial statements as follows:

	2018 £	2017 £
Total deferred income at 1 April 2017	84,902	92,886
Amounts received in year	83,715	84,902
Amounts credited to statement of financial activities	<u>(84,902)</u>	<u>(92,886)</u>
	<u>83,715</u>	<u>84,902</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

<b>20 Provisions for liabilities</b>	<b>2018 £</b>	<b>2017 £</b>
Birmingham closure costs	35,000	100,000
Tower House dilapidations	40,000	-
	<u>75,000</u>	<u>100,000</u>

**Movements on provisions:**

	<b>Birmingham closure costs £</b>	<b>Tower House dilapidations £</b>	<b>Total £</b>
At 1 April 2017	100,000	-	100,000
Additional provisions in the year	-	40,000	40,000
Reversal of provision	(16,968)	-	(16,968)
Utilisation of provision	(48,032)	-	(48,032)
At 31 March 2018	<u>35,000</u>	<u>40,000</u>	<u>75,000</u>

The decision was made in 2017/18 to close the Birmingham based NYAS National Helpline and transfer operations to the Birkenhead Head Office. The remaining cost of this arrangement is expected to be £35,000 in property dilapidations and other costs. The accounts also include a provision of £40,000 in property dilapidation costs for Tower House now that the lease has expired and the charity is looking at alternative office space.

**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 £130,538 (2017, £133,417). Total employee and employer contributions totalling £23,018 (2017, £42,560) 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 2018**

**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:

	Balance at 1 April 2017	Movement in funds		Balance at 31 March 2018
	£	Income	Expenditure	£
Big Lottery Fund	-	60,055	(60,055)	-
Department of Education	-	37,500	(37,500)	-
Comic Relief	-	81,390	(81,390)	-
	-	178,945	(178,945)	-

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

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

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

**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	Movement in funds			Balance at 31 March 2018
	£	Income	Expenditure	Transfers	£
Head office relocation/dilapidations fund	50,000	-	-	10,000	60,000
Family law and Investment in Growth	50,000	-	-	-	50,000
	100,000	-	-	10,000	110,000

*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.

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

	2018 £	2017 £
Within one year	39,237	51,474
Between two and five years	10,213	18,637
	<u>49,450</u>	<u>70,111</u>

**25 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2018 £	2017 £
Aggregate remuneration	<u>283,487</u>	<u>290,697</u>

Trustees donated £13,300 during the year.

Martyn Best, a trustee, is a director and shareholder of a company that provides a digital dictation service (total £331 in 2017/18) to the charity.

**26 Cash generated from operations**

	2018 £	2017 £
Net income for the reporting period (as per the statement of financial activities)	167,767	128,550
Adjustments for:		
Investment income recognised in statement of financial activities	(30,961)	(31,214)
Gain on disposal of investments	(4,345)	(75,479)
Fair value gains and losses on investments	36,619	(101,099)
Depreciation of tangible fixed assets	17,671	28,554
Movements in working capital:		
Decrease in accrued income	63,375	20,204
(Increase) in debtors	(151,602)	(100,631)
Increase in creditors	37,186	119,537
(Decrease)/increase in provisions	(25,000)	100,000
<b>Cash generated from operations</b>	<u>110,710</u>	<u>88,422</u>



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**27 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.