

REGISTERED COMPANY NUMBER: 10640742 (England and Wales)
REGISTERED CHARITY NUMBER: 1178148

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
The Centre For Youth Impact**

Ward Goodman
Statutory Auditor
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

FRIDAY



A19 *ABJXBUP5* 30/12/2022 #94
COMPANIES HOUSE

The Centre For Youth Impact

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**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Vision

At the Centre for Youth Impact, we believe that a just and equitable society invests in support for all young people to learn, grow and explore their relationships with the world around them. We believe that young people's lives are better when they have access to safe spaces, high quality opportunities to develop their social and emotional skills, and relationships with trusted adults. We believe that provision for young people is powerful when it is well-resourced and designed and supported by thoughtful and skilled practitioners who are part of a sector that takes a collective approach to reflecting on quality and impact. The sector is stronger when it works together to build collective insight, and commits to act on what it is learning.

Our Mission

We contribute to this vision by designing and testing shared approaches to understanding and improving the quality and impact of provision for young people, and working through committed peer to peer networks to embed new thinking in practice.

Significant activities

The Board of Trustees presents its Annual Report and audited Financial Statements for the year ended 31 March 2022, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standards applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit. Details of the activities in the public benefit can be found in the "Achievement and performance" section of this report.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRATEGIC REPORT

Achievement and performance

Charitable activities

The financial year 2021-22 was a challenging one for the whole of the youth sector, as it emerged from the Covid-19 pandemic and attempted to find a 'new normal'. The work of the Centre for Youth Impact, like so many other charities, was severely disrupted during 2021-22, and the Trustees and staff worked hard to adapt its delivery and support to meet emerging needs and new online ways of working. One positive consequence of the pandemic has been a renewed appreciation of the role of infrastructure bodies in support frontline and grassroots organisations, alongside the importance of collaboration across and between these bodies. The pandemic also threw a sharper focus on the role of evidence and data in enabling delivery organisations to understand who was - and was not - accessing and benefiting from their provision. Evidence and data sit at the heart of the Centre for Youth Impact's mission. The charity has been at the forefront of a number of sector-wide initiatives focused on collaboration, learning and insight this year.

We end 2021-22 with a bigger team than at the beginning of the financial year, with a strong and exciting programme of work for the year ahead. Our income has grown over the last 12 months, and we are particularly excited by the reinvigoration of our relationship with the Department for Digital, Culture, Media and Sport (DCMS), which has enabled a rapid update to our tools and resources online.

We have delivered a range of evaluation and learning projects this year, including a number of Fund-level roles, such as learning partner to the Act for Change Fund (Paul Hamlyn Foundation, Esmée Fairbairn Foundation and #iwill Fund) and the Youth Endowment Fund Covid-19 Fund, and impact partner to the Greater London Authority Young Londoner's Fund. We have also been developing our unique approach to impact measurement and quality improvement through funding from the Esmée Fairbairn Foundation, and in direct practice with the Premier League Charitable Fund and YMCA England & Wales.

We continue to maintain our support to Regional Impact Networks, including expanding to support the newly established Regional Youth Work Unit in the South East.

This year has also seen the significant development of our work on youth voice: embedding the voices and activism of young people in evaluation and quality improvement. We are working on a ground-breaking project with the British Youth Council (supported by the Paul Hamlyn Foundation and BBC Children in Need) to map opportunities for youth voice across the UK, and build a digital platform for the annual Make Your Mark campaign to enable even more young people to engage. We also secured new work with the National Lottery Community Fund to evaluate the impact of youth voice in the #iwill Fund.

Finally, we continue to stretch ourselves through innovative partnerships and application of methodologies. We are transitioning to support the cohort of organisations supported through Access Foundation's Enterprise Development Programme through an alumni network, and have started new work with the Youth Endowment Fund to explore the potential of a multi-site randomised control trial of mentoring.

The major strategic development this year has been Trustees' decision to merge with YMCA George Williams College in April 2022. The Centre for Youth Impact and the College have been exploring partnership models since late 2019, following the College's decision that summer to pause the marketing and recruitment of new students and teach out existing study programmes. Trustees from both charities recognised the strong strategic potential of merging the College's rich legacy of supporting the youth and community workforce through teaching and learning with the Centre's unique role in understanding and improving the quality and impact of youth provision. Preparation for merger started in earnest in mid-2021, with internal due diligence and external consultation with key stakeholders.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRATEGIC REPORT

Financial review

Financial position

Overall, the Board of Trustees is satisfied that these accounts reflect the financial position of the Centre for Youth Impact during the year.

Income for the year totalled £0.857m (2021: £0.958m), improving on the previous year. Of this income £0.455m related to restricted funds.

Expenditure for the year was £0.839m. This includes both direct project costs and overheads for the year.

The overall surplus for the year was £17,999 which reflects spending of both restricted funds bought forward and income received in the year.

Investment policy and objectives

The charity holds its funds in a current account. The Board of Trustees take the view that the charity's funds need to be readily available and that cash balances are insufficiently high on an ongoing basis to warrant additional investment measures.

Reserves policy

The Centre for Youth Impact continues to aim to operate a policy of maintaining reserves at a level to cover three months of committed operational costs. Free Reserves are represented by unrestricted funds (including designated funds), less fixed assets at 31 March 2022, this sum amounted to £0.462m. This amount is sufficient to cover all costs for a period in excess of six months.

Going concern

The Centre for Youth Impact merged with YMCA George Williams College with effect from midnight on the 31 March 2022 and continues as a going concern within that merged organisation. The legal entity for which these accounts have been prepared ceased trading at that same point.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRATEGIC REPORT

Future plans

Consultation with the Centre for Youth Impact's partners and networks during the financial year demonstrated the positive shifts that had occurred since the Centre's inception in 2014, alongside the persistent challenges and barriers to embedding a culture of quality improvement and meaningful evaluation in the youth sector. We identified the following as particular challenges to address in the near future:

- Many youth organisations, particularly those that are smaller, local and grass-roots, struggle with capacity for evaluation and continuous quality improvement;
- The lack of standardisation in methods, tools and language is holding the sector back in making collective progress in understanding and increasing impact;
- There is still significant distance to travel in making 'fit for purpose' methods and approaches available across the informal and non-formal youth sector;
- There is still a gulf between the design and development of evaluation methods, and their effective implementation in practice - it remains the case that most organisations and young people do not 'feel' or experience the impact of well-aligned, meaningful evaluation;
- Data, evidence and insight is not being collated and shared within the sector, so that memory and experience is lost over time, and resources are wasted in attempting to 'make the case' over and over; and
- Evaluation tools and approaches are not doing enough to drive equity and social justice.

In addition, we recognise the broadening of our strategic field of vision through the planned merger with YMCA George Williams College, which is influenced by reductions in training opportunities for the youth sector, the perceived decline of 'youth work' as a sustainable profession, and the growing need to support young people facing the brunt of the economic and social impacts of Covid-19.

The overarching strategic themes are:

Deliver step change through partnership

To secure new partnerships and relationships that will create ways to continue the impact of the College through joint working with selected, national and international strategic partners. To seek to access co-funded resources that would otherwise be unavailable to us.

Consolidation of our legacy

To celebrate and disseminate the historical contribution and knowledge of the College, whilst refining and launching a new offer post-merger, which is fit for the future whilst drawing on the legacy of the College's past

Deepen our Practice

To align the College more fully with the YMCA family, alongside the wider youth sector, to ensure that our training and support is rooted in practice. To be at the forefront of research and academic developments in our sector, that informs and refines practice - with a focus on Wellbeing, Care and Communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The Centre for Youth Impact is a charitable company limited by guarantee. It was originally founded in 2014, through a partnership between National Council for Voluntary Youth Services (NCVYS), Project Oracle and the Dartington Service Design Lab, to support everyone working with and for young people. We were established with the aim of becoming the youth sector's space where everyone that works with and for young people can come together to progress thinking and practice in evidence and impact measurement, and to support the sector to facilitate its own solutions. In 2017, the Centre became an independent charity and in 2018, it acquired Project Oracle Children and Youth Evidence Hub.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each member of the Board is required to contribute an amount not exceeding £1.

Organisational structure

The Centre for Youth Impact is a company limited by guarantee and a registered charity in England and Wales. It is governed by its Memorandum and Articles of Association. The Centre for Youth Impact launched as an independent charitable organisation on 1st February 2018. The names of the Trustees are set out on page 1.

The directors of the company are also charity trustees for the purposes of charity law, and, under the company's Articles, are known collectively as the Board of Trustees.

Prospective trustees are recruited and interviewed, and under the requirements of the Memorandum and Articles of Association, elected by a simple majority of the Board of Trustees. Trustees serve for a period of three years, after which they may be elected for one further three-year term. At this point Trustees must stand down from the Board for at least one year, after which they may be re-elected. The governance of the Charity is undertaken by its Board of Trustees, which meets quarterly and is responsible for overseeing the strategic direction and policy of the charity.

In 2021-22 the Board of Trustees had seven members; they had access to advice on the progress of the work from the CEO and other relevant staff. The Board of Trustees met four times to support the development of the Centre's strategy, monitor the delivery of business plans, oversee financial and risk management, and measure progress in staff recruitment and development.

The Board of Trustees has two subcommittees for Finance, Audit and Risk and nominations. The Finance, Audit and Risk subcommittee meets quarterly to review management accounts and audit preparations, and the nominations committee meet when necessary to review Trustee appointments.

The Trustees are responsible for developing and overseeing the strategic direction of the charity and ensuring that best governance practice is in place. The trustees delegate the charity's operational management to the Chief Executive and senior management team. In the course of the year the staff team grew from 8.8 full-time equivalent posts in April 2021 to 12.2 FTE in March 2022.

Remuneration of all staff is set through the charity's Salary Policy, which was established through a benchmarking exercise comparing pay scales with roles of equivalent levels of responsibility across the sector. The Centre for Youth Impact has clear salary bands for different roles. The Chief Executive's salary was last reviewed by the Board of Trustees at its meeting in December 2021.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Policies and procedures are in place to manage the charity's risks. Risks are regularly reviewed by the CEO, Executive Team and Chair, and reported annually to the Board of Trustees. A risk register specific to the planned merger with YMCA George Williams College was also produced this year. The current major risks faced by the organisation are as follows:

- Destabilisation following the merger with YMCA George Williams College, both in terms of strategy and income, and staff wellbeing
- Weakening of support from key funders, either due to perceived dilution of the Centre for Youth Impact vision and mission following merger, or to reduced resources across the youth sector
- Failure to retain key staff, leading to lack of continuity, specialist skills, knowledge and experience
- Inability to effectively control quality of delivery by partners and collaborators risks reputational damage

Trustees and the Executive have planned robustly for the period following the merger with YMCA George Williams College, including developing a timeline for strategy development and re-branding. This includes one to one meetings with all the Centre for Youth Impact's funders, supporters and partners. The feedback has been positive, with a welcoming of the Centre's role in protecting the legacy of the College.

The focus on strengthening and transitioning relationships with key funders remains, and we are optimistic about the potential of the renewed relationship with central Government. We are also formalising many project and knowledge management practices internally, in order to minimise 'organisational amnesia' and robustly manage partnerships and collaborations.

A key focus of the charity during the pandemic has been on staff connection and morale, and this will continue to be embedded into our ways of working.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10640742 (England and Wales)

Registered Charity number

1178148

Registered office

10 - 11 Charterhouse Square
London
EC1M 6EH

Trustees

K Franks
M Houghton-Brown
Y Ogundele
D M Paul
S Sharma (resigned 30.11.21)
E Revie (resigned 17.12.21)
K Munday (resigned 17.12.21)

Chief Executive Officer

Bethia McNeil

Company Secretary

Sarah Rose (resigned 20 September 2022)
Aplus Accountancy Limited (appointed 20 September 2022)

**Report of the Trustees
for the Year Ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Ward Goodman
Statutory Auditor
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Solicitors

Veale Wasbrough Vizards LLP
24 King William Street, London, EC4R 9AT

Bankers

Metro Bank
One Southampton Row, London WC1B 5HA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Centre For Youth Impact for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ward Goodman, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The Centre For Youth Impact (Registered number: 10640742)

**Report of the Trustees
for the Year Ended 31 March 2022**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on28 December 2022..... and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'M Houghton-Brown', written over a dotted line.

M Houghton-Brown - Trustee

Report of the Independent Auditors to the Trustees of The Centre For Youth Impact

Opinion

We have audited the financial statements of The Centre For Youth Impact (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of The Centre For Youth Impact

Responsibilities of trustees

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- o We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate.
- o We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making enquires of management and Trustees.
- o We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - 1. Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
 - 2. Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
 - 3. Challenging assumptions and judgments made by management in its accounting estimates, in particular in relation to income recognition and cut off.
 - 4. Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
 - 5. Assessing the extent of compliance with the relevant law and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
The Centre For Youth Impact**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ward Goodman

Ward Goodman
Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: *29th December 2022*

The Centre For Youth Impact
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

		Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	140,000	454,710	594,710	560,537
Charitable activities					
Charitable activities		262,660	-	262,660	397,691
Total		<u>402,660</u>	<u>454,710</u>	<u>857,370</u>	<u>958,228</u>
 EXPENDITURE ON					
Raising funds	5	619	-	619	1,373
Charitable activities	6				
Charitable activities		266,018	572,734	838,752	678,402
Total		<u>266,637</u>	<u>572,734</u>	<u>839,371</u>	<u>679,775</u>
 NET INCOME/(EXPENDITURE)		136,023	(118,024)	17,999	278,453
 Transfers between funds	16	(101,252)	101,252	-	-
Net movement in funds		34,771	(16,772)	17,999	278,453
 RECONCILIATION OF FUNDS					
Total funds brought forward		427,242	76,475	503,717	225,264
 TOTAL FUNDS CARRIED FORWARD		<u><u>462,013</u></u>	<u><u>59,703</u></u>	<u><u>521,716</u></u>	<u><u>503,717</u></u>

The notes form part of these financial statements

The Centre For Youth Impact (Registered number: 10640742)

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds as restated £
FIXED ASSETS					
Tangible assets	13	439	-	439	1,718
CURRENT ASSETS					
Debtors	14	124,879	-	124,879	103,792
Cash at bank		529,563	59,703	589,266	506,528
		<u>654,442</u>	<u>59,703</u>	<u>714,145</u>	<u>610,320</u>
CREDITORS					
Amounts falling due within one year	15	(192,868)	-	(192,868)	(108,321)
NET CURRENT ASSETS		<u>461,574</u>	<u>59,703</u>	<u>521,277</u>	<u>501,999</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>462,013</u>	<u>59,703</u>	<u>521,716</u>	<u>503,717</u>
NET ASSETS		<u>462,013</u>	<u>59,703</u>	<u>521,716</u>	<u>503,717</u>
FUNDS	16				
Unrestricted funds				462,013	427,242
Restricted funds				59,703	76,475
TOTAL FUNDS				<u>521,716</u>	<u>503,717</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 December 2022 and were signed on its behalf by:



M Houghton-Brown - Trustee

The notes form part of these financial statements

**Balance Sheet - continued
31 March 2022**

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The Centre For Youth Impact

**Cash Flow Statement
for the Year Ended 31 March 2022**

		2022	2021 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	82,738	147,994
		<hr/>	<hr/>
Net cash provided by operating activities		82,738	147,994
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		82,738	147,994
Cash and cash equivalents at the beginning of the reporting period		506,528	358,534
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		589,266	506,528
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

The Centre For Youth Impact

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2022	2021	
	£	as restated £	
Net income for the reporting period (as per the Statement of Financial Activities)	17,999	278,453	
Adjustments for:			
Depreciation charges	1,279	2,417	
(Increase)/decrease in debtors	(21,087)	15,728	
Increase/(decrease) in creditors	84,547	(148,604)	
Net cash provided by operations	<u>82,738</u>	<u>147,994</u>	
 2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank	506,528	82,738	589,266
	<u>506,528</u>	<u>82,738</u>	<u>589,266</u>
Total	<u>506,528</u>	<u>82,738</u>	<u>589,266</u>

The notes form part of these financial statements

The Centre For Youth Impact
Notes to the Financial Statements
for the Year Ended 31 March 2022

1. LEGAL FORM

The charity is also a private company (No. 10640742), limited by guarantee and registered in England and Wales. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

The address of the registered office is given in the 'Reference and administrative details' section of the Trustees' Annual Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grant income is recognised in accordance with agreed budgets and specified or implied timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate value of future instalments not recognised as income or deferred income is disclosed as a contingent asset,

Contract income is recognised by reference to the stage of completion. Where it is difficult to accurately assess the stage of completion, income is recognised evenly over the contract period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds includes these costs incurred in securing donations and grants. Expenditure on charitable activities includes all costs directly associated with meeting the charity's objectives and also indirect costs necessary to support such activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £500 are not capitalised.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Computer equipment - 3 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

The Centre For Youth Impact

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme for the benefit of its employees. Contributions payable to the scheme are charged as an expense in the period to which they relate.

Debtors and Creditors receivable/payable within one Year

Debtors and creditors with no stated interest rate and which are receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Pensions

The charity operates a defined contribution pension scheme for the benefit of its employees. Contributions payable to the scheme are charged as an expense in the period to which they relate.

Operating leases

Operating lease payments are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Prior period errors

The financial statements have been restated to correct balances and movements in the prior year. Details of the nature of these adjustments and the amount is detailed in note 12 of these financial statements.

3. DONATIONS AND LEGACIES

	2022	2021 as restated
	£	£
Grants	<u>594,710</u>	<u>560,537</u>

The Centre For Youth Impact

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021 as restated
	£	£
Big Lottery Fund	30,851	188,955
Esmee Fairbairn Foundation	60,000	75,000
Paul Hamlyn Foundation	145,000	150,000
Access - The Foundation for Social Investment	55,602	70,092
Partnership for Young London	2,750	11,750
The City Bridge Trust	24,459	-
Youth Data Standard	-	40,000
Youth Futures Foundations	106,688	18,062
Young Manchester	13,322	6,678
UK Youth	6,000	-
Digital, Culture, Media and Sport	88,586	-
Youth Endowment Fund	61,452	-
	<u>594,710</u>	<u>560,537</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021 as restated
	Activity	£	£
Contracts and fees	Charitable activities	254,761	385,633
Other income	Charitable activities	7,899	12,058
		<u>262,660</u>	<u>397,691</u>

5. RAISING FUNDS

Other trading activities

	2022	2021 as restated
	£	£
Events and marketing	<u>619</u>	<u>1,373</u>

The Centre For Youth Impact

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	794,929	43,823	838,752

7. SUPPORT COSTS

	Governance costs £
Charitable activities	43,823

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 as restated £
Depreciation - owned assets	1,279	2,417
Auditor remuneration - audit services	5,286	3,100
Auditor remuneration - non audit services	950	-

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Travel and subsistence costs of £274 (2021: £350) were reimbursed/paid on behalf of one trustee (2021: one trustees).

10. STAFF COSTS

	2022 £	2021 as restated £
Wages and salaries	424,041	370,767
Social security costs	44,888	35,636
Other pension costs	18,674	17,007
	487,603	423,410

The total amount of employee benefits received by key management personnel was £81,189 (2021:£80,654). Under FRS 102, employee benefits include gross salary, benefits in kind, employers' national insurance and employers pension contributions.

The average monthly number of employees during the year was as follows:

	2022	2021 as restated
Head count	11	9

The Centre For Youth Impact

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

10. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021 as restated
£60,001 - £70,000	1	-
£70,001 - £80,000	1	1
	<u>2</u>	<u>1</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	227,249	333,288	560,537
Charitable activities			
Charitable activities	397,691	-	397,691
Total	<u>624,940</u>	<u>333,288</u>	<u>958,228</u>
EXPENDITURE ON			
Raising funds	1,373	-	1,373
Charitable activities			
Charitable activities	339,936	338,466	678,402
Total	<u>341,309</u>	<u>338,466</u>	<u>679,775</u>
NET INCOME/(EXPENDITURE)	283,631	(5,178)	278,453
Transfers between funds	<u>(3,734)</u>	<u>3,734</u>	<u>-</u>
Net movement in funds	279,897	(1,444)	278,453
RECONCILIATION OF FUNDS			
Total funds brought forward	147,345	77,919	225,264
TOTAL FUNDS CARRIED FORWARD	<u><u>427,242</u></u>	<u><u>76,475</u></u>	<u><u>503,717</u></u>

The Centre For Youth Impact

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. PRIOR YEAR ADJUSTMENT

The prior year has been restated to correct balances for the following reasons:

- corrections to income recognition to bring this in line with the accounting policies
- to correct errors in VAT calculations
- to correct the allocation of overhead expenditure between restricted and unrestricted funds.

The net effect of the above adjustments has increased reserves brought forward as at March 2021 by £121,323 to £503,717.

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	7,333
DEPRECIATION	
At 1 April 2021	5,615
Charge for year	1,279
At 31 March 2022	6,894
NET BOOK VALUE	
At 31 March 2022	439
At 31 March 2021	1,718

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated...
	£	£
Trade debtors	81,568	53,027
Other debtors	720	-
Prepayments	42,591	50,765
	<u>124,879</u>	<u>103,792</u>

The Centre For Youth Impact

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade creditors	68,913	21,316
Social security and other taxes	15,271	11,234
VAT	32,033	32,220
Other creditors	10,577	-
Accrued expenses	66,074	43,551
	<u>192,868</u>	<u>108,321</u>

Deferred income analysis

Deferred Income of £34,723 (2021: £25,550) included above relates to grant income received in advance of the next financial year, and contract income received in advance but for which the charity has not earned the right to recognise as income through performance of services.

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	427,242	136,023	(101,252)	462,013
Restricted funds				
Enterprise Development Support	4,176	(40,942)	36,766	-
Youth Programme Quality Intervention	50,200	(112,405)	62,205	-
City Bridge Trust	3,535	(3,535)	-	-
London research network	10,977	(13,258)	2,281	-
Youth voice, influence and power	-	47,560	-	47,560
Multi-site trial of mentoring	-	12,143	-	12,143
Youth Futures Foundation	1,569	(1,569)	-	-
Young Manchester learning partner	6,018	(6,018)	-	-
	<u>76,475</u>	<u>(118,024)</u>	<u>101,252</u>	<u>59,703</u>
TOTAL FUNDS	<u>503,717</u>	<u>17,999</u>	<u>-</u>	<u>521,716</u>

The Centre For Youth Impact

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	402,660	(266,637)	136,023
Restricted funds			
Enterprise Development Support	55,602	(96,544)	(40,942)
Youth Programme Quality Intervention	30,851	(143,256)	(112,405)
City Bridge Trust	24,459	(27,994)	(3,535)
Online resource development	88,586	(88,586)	-
London research network	2,750	(16,008)	(13,258)
Youth voice, influence and power	65,000	(17,440)	47,560
Mapping the Evidence and Insight Collective	6,000	(6,000)	-
Multi-site trial of mentoring	61,452	(49,309)	12,143
Youth Futures Foundation	106,688	(108,257)	(1,569)
Young Manchester learning partner	13,322	(19,340)	(6,018)
	<u>454,710</u>	<u>(572,734)</u>	<u>(118,024)</u>
TOTAL FUNDS	<u>857,370</u>	<u>(839,371)</u>	<u>17,999</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	147,345	283,631	(3,734)	427,242
Restricted funds				
Enterprise Development Support	25	4,178	(27)	4,176
Youth Programme Quality Intervention	40,934	9,266	-	50,200
City Bridge Trust	8,937	(5,402)	-	3,535
Curious Minds arts cohort	9,638	(9,638)	-	-
Youth Work Organisations Community	9,567	(9,567)	-	-
London research network	8,275	2,702	-	10,977
Youth Data Standard	-	(4,304)	4,304	-
Youth Futures Foundation	-	1,569	-	1,569
Young Manchester learning partner	-	6,018	-	6,018
Operational Support	263	-	(263)	-
Project Oracle	280	-	(280)	-
	<u>77,919</u>	<u>(5,178)</u>	<u>3,734</u>	<u>76,475</u>
TOTAL FUNDS	<u>225,264</u>	<u>278,453</u>	<u>-</u>	<u>503,717</u>

The Centre For Youth Impact

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	624,940	(341,309)	283,631
Restricted funds			
Enterprise Development Support	70,092	(65,914)	4,178
Youth Programme Quality Intervention	188,956	(179,690)	9,266
City Bridge Trust	-	(5,402)	(5,402)
Curious Minds arts cohort	-	(9,638)	(9,638)
Youth Work Organisations Community	-	(9,567)	(9,567)
London research network	9,500	(6,798)	2,702
Youth Data Standard	40,000	(44,304)	(4,304)
Youth Futures Foundation	18,062	(16,493)	1,569
Young Manchester learning partner	6,678	(660)	6,018
	<u>333,288</u>	<u>(338,466)</u>	<u>(5,178)</u>
TOTAL FUNDS	<u>958,228</u>	<u>(679,775)</u>	<u>278,453</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	147,345	419,654	(104,986)	462,013
Restricted funds				
Enterprise Development Support	25	(36,764)	36,739	-
Youth Programme Quality Intervention	40,934	(103,139)	62,205	-
City Bridge Trust	8,937	(8,937)	-	-
Curious Minds arts cohort	9,638	(9,638)	-	-
Youth Work Organisations Community	9,567	(9,567)	-	-
London research network	8,275	(10,556)	2,281	-
Youth voice, influence and power	-	47,560	-	47,560
Youth Data Standard	-	(4,304)	4,304	-
Multi-site trial of mentoring	-	12,143	-	12,143
Operational Support	263	-	(263)	-
Project Oracle	280	-	(280)	-
	<u>77,919</u>	<u>(123,202)</u>	<u>104,986</u>	<u>59,703</u>
TOTAL FUNDS	<u>225,264</u>	<u>296,452</u>	<u>-</u>	<u>521,716</u>

The Centre For Youth Impact

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,027,600	(607,946)	419,654
Restricted funds			
Enterprise Development Support	125,694	(162,458)	(36,764)
Youth Programme Quality Intervention	219,807	(322,946)	(103,139)
City Bridge Trust	24,459	(33,396)	(8,937)
Curious Minds arts cohort	-	(9,638)	(9,638)
Online resource development	88,586	(88,586)	-
Youth Work Organisations Community	-	(9,567)	(9,567)
London research network	12,250	(22,806)	(10,556)
Youth voice, influence and power	65,000	(17,440)	47,560
Mapping the Evidence and Insight Collective	6,000	(6,000)	-
Youth Data Standard	40,000	(44,304)	(4,304)
Multi-site trial of mentoring	61,452	(49,309)	12,143
Youth Futures Foundation	124,750	(124,750)	-
Young Manchester learning partner	20,000	(20,000)	-
	<u>787,998</u>	<u>(911,200)</u>	<u>(123,202)</u>
TOTAL FUNDS	<u><u>1,815,598</u></u>	<u><u>(1,519,146)</u></u>	<u><u>296,452</u></u>

Fund purposes are detailed below:

Youth Programme Quality Intervention

To pilot the introduction of the Youth Programme Quality intervention tool with 100 youth organisations in the UK.

Project Oracle

To support the costs associated with the Centre for Youth Impact's merger with Project Oracle.

Youth Work Organisations Community

To work with Local Cultural Education partnerships in Merseyside and Greater Manchester to develop shared Theories of Change and Evaluation Frameworks.

Enterprise Development Support

To provide a co-ordinated package of support for Access - the Social Investment Foundation and its partners in developing, testing and delivering its enterprise development programme with the youth sector in England.

Operational Support

To support the network, operations, research and communications functions of the Centre.

City Bridge Trust

To work with a group of London-based organisations to develop and pilot a tool assess the quality of the relationship between a staff member and a young person.

Curious Minds arts cohort

Grant funding to convene and provide support to a cohort of youth arts organisations in the North West to develop a shared evaluation framework and measurement tools.

The Centre For Youth Impact

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Online resource development

Short-term grant funding to update and publish a series of tools and resources online.

Youth voice, influence and power

Grant funding from the Paul Hamlyn Foundation and BBC Children in Need to map and extend the reach of activity enabling young people to have a voice in decision making, including creating a digital platform for the annual Make Your Mark vote.

London research network

Grant funding to support a network bringing together youth practitioners and academic researchers in London, in pursuit of a shared agenda for Young Londoners for the future.

Mapping the Evidence and Insight Collective

Grant funding to map the potential role and membership of the Evidence and Insight Collective, part of the #iwill movement.

Youth Data Standard

Grant funding to develop a data standard to enable reporting on the impact of covid-19 on youth provision.

Multi-site trial of mentoring

Grant funding for an innovative multi-site randomised control trial of a shared mentoring model across 17 youth organisations in England and Wales.

Youth Futures Foundation

To support information and practice sharing, guidance and capacity building across the Centre's Regional Impact Networks.

Young Manchester learning partner

Grant funding to act as learning partner to Young Manchester in support of its place-based funding for the local youth sector.

Transfers between funds

Transfers have been made from the general fund to account for any over spend on restricted projects.

17. RELATED PARTY DISCLOSURES

The Centre for Youth Impact is governed by 4 trustees, all of which are trustees of YMCA George Williams (registered charity no. 1044624). During the year ended 31 March 2022, YMCA George Williams invoiced the Centre for Youth Impact £5,000 in licence fees (2021: £nil). The full balance was outstanding as at 31 March 2022. The Centre for Youth Impact also received amounts totalling £11,261 (2021: £nil) from YMCA George Williams for staff secondments.