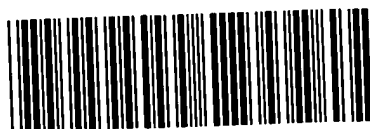


REGISTERED COMPANY NUMBER: 03819033 (England and Wales)
REGISTERED CHARITY NUMBER: 1079508

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Cumbria Youth Alliance

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COMPANIES HOUSE

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for the Year Ended 31 March 2022

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Cumbria Youth Alliance

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their annual report together with the audited financial statements of the charity for the year ended 31 March 2022. The annual report serves the purpose of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable companies governing document and the provisions of the 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The aim of the charity is "to ensure young people in Cumbria can reach their full potential" and to enable this we manage, co-ordinate and deliver a range of needs led programmes designed so that young people can make a successful transition into adulthood. We have in place operational plans for all projects and a strategic plan for the organisation and we continue to review this to take account of the emerging needs of children, young people, and families here in Cumbria.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

Our aims and objectives are as follows:

The aim of the charity is "to ensure young people in Cumbria can reach their full potential" and so we are working with many partners as the lead voice for youth organisations in Cumbria to enable them and us to deliver a range of needs led programmes designed so that young people can make a successful transition into adulthood. We have in place operational plans for all projects and a strategic plan for the organisation, and we continue to review this to take account of the emerging needs of children, young people, and families here in Cumbria.

Our focus is supporting the physical, mental health and wellbeing, attainment, and emotional development of young people across the county ensuring that young people can make a successful transition into adulthood. And, supporting, engaging, and working in partnership with the infrastructure of Youth Organisations throughout Cumbria as the lead voice for them. The portfolio is informed by the needs of young people here in Cumbria and by the staff and volunteers working in the agencies supporting young people in Cumbria. Both Young People and Third Sector Agencies feed into our strategic planning process. There has been an emphasis on working with young people from the more deprived communities in West Cumbria, which we are addressing to develop throughout Cumbria, where our work has the potential to make the greatest impact. Wherever possible we work in partnership with other agencies both statutory and third sector thus avoiding duplication and ensuring best use of physical, financial, and human resources. This enables us to offer value for money for our funders and other supporters.

Previously 90% of our portfolio developed over a number of years to becoming direct delivery with young people reaching over 2000 young people per annum. In addition, through our partnership working we reached a further 2500 young people per annum through programmes such as the Friday Night Youth Clubs and Emotional Resilience Collaboration project. Now, we are 50% delivery and 50% infrastructure and far exceeding our reach to young people through our partnership approach with programmes such as COMF (Contain Outbreak Management Fund: Children and Young People's Emotional and Mental Wellbeing) with '13' delivery partners from throughout Cumbria, and the West Cumbria Low Level Mental Health Partnership for Young People which we lead and support our local delivery partners. Addressing and reestablishing CYA as the lead Infrastructure organization in Cumbria has been crucial particularly to building better, trusted and improved relationships with local delivery partners throughout Cumbria. Our aim to dramatically reduce direct delivery with a view that CYA will only deliver where we are the most appropriate organisation to do so, with the quality staff to deliver the best programme, or where there are currently gaps in delivery provision or where we are piloting innovation and need to set up high quality programmes from the outset.

We secured funding from the National Lottery Community Fund and The Transforming West Cumbria Bedrock Awards to implement The Theory of Change, to develop the staffing Infrastructure and capacity of the organisation to include scalability throughout Cumbria. This funding alongside further National and local funding has enabled significant transformation of our organization.

Cumbria Youth Alliance

Report of the Trustees for the Year Ended 31 March 2022

Vision / Mission Statement and Priorities

Vision: Cumbria Youth Alliance is the lead organization for the development and quality assurance of youth provision where all young people in Cumbria can thrive to achieve a sustainable and positive future.

An important prerequisite for stakeholders and fund-raising activities is an organisational mission statement. The Board have endorsed the following statement:

2.2 Mission Statement: "Working with and for young people to enable them to reach their full potential"

2.3 Strategic priorities

1. Championing social value for young people in Cumbria
2. Building capacity of the young people's sector in Cumbria
3. Young people have the confidence and skills to make successful transition to adulthood
4. Be the strategic voice of young people's services in Cumbria working in partnership with others
5. Young people are active participants in the design, delivery, and evaluation of their services
6. Ensure all partners and CYA when applicable, deliver quality projects with measurable outcomes
7. Have systems and Infrastructures in place to enable, capture, disseminate, advocate, and demonstrate positive impact, to ensure sustainability and development for all partners in order to benefit young people in Cumbria

All business operational activities need to be 'geared' to deliver one or more of the above priorities

We remain committed to the implementation of our Equality and Diversity Policy and Procedures and during the year our policy was reviewed by the trustees.

STRATEGIC REPORT

Achievement and performance

Charitable Activities

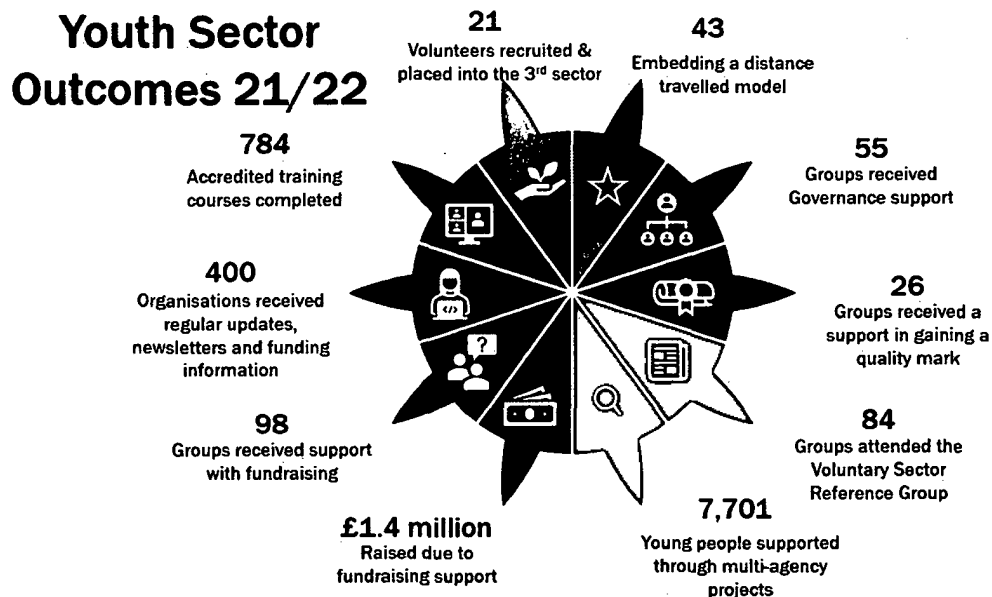
It has been another exciting but challenging year - austerity has widened the gap between young people from the various communities and we have seen a huge rise in young people who present with poor emotional resilience and poor mental health which impacts upon their journey towards adulthood. This has been further exacerbated by the inequalities that have resulted from the Covid 19 pandemic and affected attainment, jobs and resulted in many more young people impacted by food poverty. The gap continues to widen for those who have and those who have not, but we have also seen the emergence of "newly poor" families, newly vulnerable Young People with many ranging issues here in Cumbria and capacity from both statutory and third sector organisations simply not able to cope with the huge numbers of referrals into the system. Cumbria also face the uncertainty that comes with a change from '6' local authorities and one County Council in to two unitary authorities. As an Infrastructure organization with programmes throughout the whole of the county, this also creates uncertainty and concern in respect of contracts such as the CCC Infrastructure contract with CYA, and strategically remaining a strong voice of young people's services throughout Cumbria. Ongoing communication with CCC leaves CYA in a very strong position to continue with the infrastructure service we provide throughout Cumbria under the two new unitary authorities.

We continue to grow our income streams and are focusing on infrastructure and drawing in programme lead funding to work with best placed local delivery partners to execute, utilising their specialism whilst connecting with others to ensure there are no duplications or conflicts and the young people are receiving the best possible service. There is an embedded culture amongst delivery partners to 'chase the funding', which dilutes their specialism and causes duplication and conflict. This is a long-term dilemma as the vast majority of local delivery partners need the funding to survive. In our strategic position we are working with funders, National and Local partners, researchers, statutory and third sector organisations, young people and families, to gather impact data to determine where there are gaps and needs for provision, to then work with the right specialist delivery organisations to achieve the best outcome for young people and provide high quality services to young people. This requires much more time from a strategic perspective to build stronger partnerships, align, and be a strong voice for the third sector and youth providers, to dedicate more time to positively shift the embedded culture of the sector. This has however paid dividends securing strong relationships with Youth Futures Foundation, successfully leading COMF on behalf of CCC and establishing much improved relationships with DWP and other strategic long term partners including funders such as The National Lottery Community Fund, Cumbria Community

Cumbria Youth Alliance
Report of the Trustees
for the Year Ended 31 March 2022

Night Projects, Low Level Mental Health Project, the Containment Outbreak Management Fund as well as the Holidays Activities and Food project.

We over-achieved on our Cumbria County Council contract supporting other agencies with over 100% achievement record and retain the contract to deliver support to other agencies working with children, young people, and families. 784 staff members and volunteers in Cumbria who work with Children, Young People & Families also accessed our accredited courses to build capacity in the Cumbrian workforce. 21% of those courses were Care Courses, 30% Resilience, Mental Health & Wellbeing and 11% SEN training. Through fundraising support, we helped bring in £1.4 million into the county.



Partnership working continues to be a cornerstone of our way of working and we hope to build on this going forward. Here are just some of the current partnerships:

Groundwork Trust through the Choices programme for West Cumbria and the West Cumbria Mental Health Partnership

We continue to support and host the Cumbria Children and Young Peoples Voluntary Sector Reference Group and we Co-chair this group which feeds into the Cumbria Children and Families Partnership and the Third Sector Network Executive.

Working with 6 youth work groups to provide Friday night activities across Allerdale

Cumbria County Council for the delivery of infrastructure support across Cumbria

Share Foundation to enable young people within the care system to earn and learn Duke of Edinburgh. Northwest Office to continue to be an operating authority for the award here in Cumbria

The COMF (Contain Outbreak Management Fund: Children and Young People's Emotional and Mental Wellbeing) from CCC with many delivery partners throughout Cumbria and linking to the Low-Level Mental Health programme in West Cumbria to provide longevity, sustainability and prevent duplication or conflict.

Our partnership with CCF through the Better Tomorrows Programme, connecting and providing a much-improved service to local Youth Club and community settings who are providing new or increased provision to young people. Currently Cumbria has no provision for youth work training, which Better Tomorrows is addressing. High-quality youth work has a crucial role to play supporting many young people to achieve their full potential. Through participation in youth work, young people gain confidence and competence, develop self-assurance, and have the opportunity to establish high expectations and aspirations for themselves. Despite the critical role that youth work plays in a young person's life, youth work is not a statutory responsibility for local authorities, and open-access youth services are forced to endure increasing cuts. As money has diminished, funding that used to support youth workers through qualifications and training has also

Cumbria Youth Alliance
Report of the Trustees
for the Year Ended 31 March 2022

reduced. Better Tomorrows is a three-year programme encouraging people within Cumbria to become accredited in youth work and increase the number of young people having access to support from youth workers to reach their full potential. The legacy of this programme will be a new cohort of highly trained and motivated volunteers and paid professionals, additional youth provision will be established across the county and thousands of young people will benefit.

Youth Futures Foundation working with our most vulnerable young people and providing them with support to gain employment and independence through life skills and qualifications. Youth Futures Foundation is an independent, not-for-profit organisation established in December 2019 with £90m endowment from the Reclaim Fund to improve employment outcomes for young people from marginalised backgrounds. Their aim is to narrow employment gaps by identifying what works and why, investing in evidence generation and innovation, and igniting a movement for change so all young people have fair access to good quality jobs. We are proud to be the only Cumbrian organization selected to receive funding and work with YFF to benefit the young people of Cumbria.

West Cumbria Low Level Mental Health Partnership for Young People, working with many partners and in particular Groundwork Trust who led the adult element of this programme, funded through Cumbria Community Foundation and the Transforming West Cumbria fund

Our funders and partner organisations in 21/22 without whom thi

would not be possible

- * Cumbria County Council
- * BBC Children in Need
- * Groundwork Northeast
- * Sellafield
- * The Hadfield Trust
- * Cumbria Community Fund
- * BEP Delivery Team
- * Grantscape
- * The Solway Firth Partnership
- * High Sherriff of Cumbria
- * Lloyds Foundation
- * E C Graham. Forsters CLT
- * Youth Futures Foundation
- * Big Lottery Fund
- * Charities Aid foundation
- * Allerdale Borough Council
- * Duke of Edinburgh Participation
- * Cumbria Community Foundation
- * Rank Foundation

As we move into 22/23, we continue to look at the best way of income generation to ensure sustainability for the services and for the organisation.

* A big thank you to members of the public who donated equipment for outdoor activities for young people

Financial review

Reserves Policy

Our reserve policy as of 31st March 2022 is £45,000 which is a figure set by the Trustees at our February 2020 board meeting to reflect our requirements and liabilities internally and externally, this was reviewed by the board in 2021 and is to remain the same. We do currently have additional funding in reserves which is a deliberate addition to allocate to our Infrastructure costs to enable us to become sustainable and not so short term reactive in order to remain financially viable. Unrestricted fund balances as at 31 March 2022, were £154,753, of which £151,969 were free reserves. £123,561 of this is held in a designated restructure fund.

Cumbria Youth Alliance

Report of the Trustees for the Year Ended 31 March 2022

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.

Recruitment and appointment of new trustees

We held our AGM on Tuesday the 30th of March 2021 and unanimously re-elected our chair Mr Mark Hurley and elected Mrs Yvonne Lambert as Vice Chair. All other trustees including those due to stand down by rotation were re-elected to the Board to serve until our next AGM. There were still some vacancies, and the membership unanimously delegated the role of co-option of new trustees to the existing board to fill well identified skills shortages.

We end the year with adequate unrestricted and restricted resources to go forward into 22/23. We end the year with more unrestricted resources than required by our reserves policy and this will help us rise to the challenges post Covid 19, the implications of the current economy and the looming prospects of a recession.

Organisational Structure

Our Chief Officer has the delegated power to make day to day decisions on behalf of the organisation and communicates these decisions in the form of weekly meetings with the Chair of Trustees, regular meetings with Trustees and reports to the Trustees at Board Meetings. New work is informed by the needs of the young people and the wider third sector and information is gathered throughout the life of a project as part of our continuous improvement programmes. We pride ourselves on delivering quality programmes that meet the needs of the young people and meet the expectations of our funders and supporters. Each project has its own project manager who takes day to day responsibility for their projects and each staff member receives monthly supervision from their respective Line Manager and annual appraisals. Each project manager completes timely reports as required and these are reviewed and reported to the Board of Trustees highlighting both outstanding performance and also areas of poor performance and noncompliance. Action plans are then devised in conjunction with the Chief Officer to address any outstanding issues. All funding applications are signed off by the Chief Officer prior to submission and a database of applications undertaken is maintained and shared with the trustees at every board meeting.

We are continuing to move away from the previous model of 90% delivery and 10% strategic, currently with a 50/50 split. Cumbria Youth Alliance was set up in 1997 to be the lead agency for organisations working with young people in Cumbria. The purpose was to bring agencies together to jointly plan and deliver high quality services across Cumbria and ensure youth work has a strong voice. Our aim is to become at least 60% strategic and 40% delivery over the next 5yrs. To support and recognise the need to strengthen this Infrastructure, provide a pathway for a professional Youth Work profession, to ensure scalability throughout the whole of Cumbria and most certainly by working together, provide the most vulnerable and disadvantaged young people of Cumbria with the high-quality services and resources they need to enable them to reach their full potential.

The platforms are already emerging through the Youth Futures Foundation funding within excess of £180,000 and extension funded agreed, with its systems approach and a Management Information System which we would like to develop to include all our projects, in order to clearly demonstrate impact and promote Nationally the essential role of youth sector organisations. Alongside this is our National Lottery Community Fund award of £375,000 over 5yrs to restructure, support and improve collaboration and connectivity with all organisations throughout Cumbria working with young people, and so improve the infrastructure which will be vital in the years ahead, with increased numbers of vulnerable young people with new and emerging complexities. We know there are gaps in provision. We do need to engage with long term partners and sustainable sources of funding, but we want to do that in collaboration and most certainly not in conflict with the many essential local and countywide specialist organisations who also provide essential services to the young people of Cumbria.

GDPR: staff training and systems change have occurred to allow us to comply with the new GDPR requirements on how we store and share our information and one trustee has taken a lead on supporting the organisation to implement these changes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are inducted into the work of Cumbria Youth Alliance as soon as possible after their recruitment and we have further developed our Trustee handbook and induction programme to take account of the changing economic climate and the new skills required to oversee the management of the organisation and ensure we meet the expectations of our various funders and partner organisations.

All trustees undertake a full DBS check prior to beginning work with us. Subgroups/action teams can be set up if or when other issues arise that require intervention such as recruitment or redundancy etc. During the year we have had a number of training and planning sessions for the trustees and staff to ensure we remain sustainable and fit for purpose. Different staff members are also invited to board meetings to bring Trustees up to date with their projects and progress towards the achievement of both qualitative and quantitative outcomes. This ensures positive communication between the staff and the trustee board enables the Trustees to increase their knowledge about our day-to-day activities.

Each trustee in addition to receiving the Trustee Handbook is given up to date documents relating to Good Governance financial management as issued by NCVO and the Charity Commission. In addition to supporting our own Trustee Board we also support a number of smaller organisations on governance improvement and compliance. The Board continues to recognise the links between Good Governance and good organisational performance and increased sustainability. They remain committed to achieving Good Governance standards as laid down by the Charities Commission and the National Council for Voluntary Organisations.

We have continued to work to the Platinum Standard laid out in Simple Quality Protects and work to section 11 requirements of the local safeguarding board for Cumbria

Risk Management

We end the year with more unrestricted resources than required by our reserves policy and this will help us rise to the challenges post Covid 19.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03819033 (England and Wales)

Registered Charity number

1079508

Registered office

TOWN HALL COMMUNITY HUB
OXFORD STREET
WORKINGTON
Cumbria
CA14 2RS

Trustees

M R W Hurley
Ms K A Laidlaw
S Robinson
Ms Y Lambert
Mr John Cooper (Appointed 20 July 2021)
Miss Tara Moore (Appointed 9 November 2021)
Mr Mark Libby (Appointed 12 October 2021)
Mr Tony Hindmoor (Resigned 1 April 2021)
Mr Martin James Ladds (Resigned 1 April 2021)

Consultant Chair, re-elected 30.03.2021
Lecturer
Consultant Statutory Sector
Retired
Retired
Learning & Development; Professional Mentor
Chartered Investment Manager

Company Secretary

Mrs Catherine Helen Clarke (Resigned 9 April 2021)
Mrs Rebecca Jane Wolstenholme (Appointed 12 April 2021)

Cumbria Youth Alliance

Report of the Trustees
for the Year Ended 31 March 2022

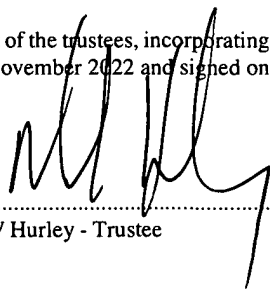
REFERENCE AND ADMINISTRATIVE DETAILS

Auditor
Dodd & Co Limited
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

The trustees who are directors for the purpose of law who served during the period and up to the date of this report are set out in the report. Members of the charitable company guarantee to continue an amount not exceeding £10.00 to the assets of the charitable company in the event of this company winding up.

The report has been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 8 November 2022 and signed on the board's behalf by:



.....
M R W Hurley - Trustee

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Cumbria Youth Alliance for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 income and expenditure, of the charitable company for that period. 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Auditor's Report to the Trustees of
Cumbria Youth Alliance

Independent Auditors' Report to the Trustees of Cumbria Youth Alliance

Opinion

We have audited the financial statements of Cumbria Youth Alliance for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2022 and of the charity's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

Independent Auditor's Report to the Trustees of
Cumbria Youth Alliance

Other matters

The prior period financial statements are unaudited.

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 Trustees' Annual 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.

Responsibilities of directors

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, 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 they 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 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 charity 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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and charitable company's performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and involving relevant internal specialists, including pensions regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for

Independent Auditor's Report to the Trustees of
Cumbria Youth Alliance

fraud and identified the greatest potential for fraud to be in relation to revenue recognition and management override which, in common with all audits under ISAs (UK), we are required to perform specific procedures to respond to this risk.

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Charities Act, pensions legislation and tax legislation.

As a result of performing the above, in response to the risks identified, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

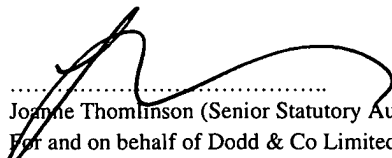
In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Use of our report

This report is made solely to the charity's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Joanne Thomlinson (Senior Statutory Auditor)
For and on behalf of Dodd & Co Limited, Statutory Auditor

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE

CA1 2RW

Date... 30/11/2022

Dodd & Co Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities
for the Year Ended 31 March 2022

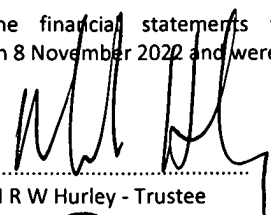
				31.03.22	31.03.21
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	4,001	1,173,929	1,177,930	649,631
Charitable activities	5	70,726	86,761	157,487	70,696
Other trading activities	6	1,990	5,875	7,865	29,774
Investment income	7	45	-	45	125
Total		76,762	1,266,565	1,343,327	750,226
EXPENDITURE ON					
Charitable activities	8	31,024	819,860	850,884	715,052
NET Income		45,738	446,705	492,443	35,174
Transfers between funds	15	2,784	(2,784)	-	-
Net movement in funds		48,522	443,921	492,443	35,174
Total funds brought forward		106,231	438,352	544,583	509,409
Total funds carried forward		154,753	882,273	1,037,026	544,583

Balance sheetfor the Year Ended 31 March 2022

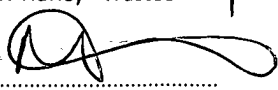
				31.03.22	31.03.21
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS					
Tangible assets	11	2,784	-	2,784	-
CURRENT ASSETS					
Debtors	12	24,517	-	24,517	34,315
Cash at bank and in hand		147,067	888,280	1,035,347	513,937
		171,584	888,280	1,059,864	548,252
CREDITORS					
Amounts falling due within one year	13	(19,615)	(6,007)	(25,622)	(3,669)
NET CURRENT ASSETS		151,969	882,273	1,034,242	544,583
TOTAL ASSETS LESS CURRENT LIABILITIES		154,753	882,273	1,037,026	544,583
NET ASSETS		154,753	882,273	1,037,026	544,583
FUNDS	15				
Unrestricted funds				154,753	106,231
Restricted funds				882,273	438,352
TOTAL FUNDS				1,037,026	544,583

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.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 November 2022 and were signed on its behalf by:



M R W Hurley - Trustee



M Libby - Trustee

Cumbria Youth Alliance

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cashflows from operating activities			
Cash generated from operations	1	524,149	51,555
Tax paid		-	(666)
Purchase of fixed assets		(2,784)	-
(Net cash provided by operating activities)		<u>521,365</u>	<u>50,889</u>
Cashflows from investing activities			
Interest received		45	125
Net cash provided by investing activities		<u>45</u>	<u>125</u>
Change in cash and cash equivalents in the reporting period		521,410	51,014
Cash and cash equivalents at the beginning of the reporting period		513,937	462,923
Cash and cash equivalents at the end of the reporting period		<u><u>1,035,347</u></u>	<u><u>513,937</u></u>

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

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	492,443	35,174
Adjustments for:		
Depreciation charges	-	-
Interest received	(45)	(125)
Decrease/(increase) in debtors	9,798	13,529
Increase/(decrease) in creditors	21,953	2,977
Net cash provided by operations	<u>524,149</u>	<u>51,555</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 01.04.21 £	Cash flow £	At 31.03.22 £
Net cash			
Cash at bank and in hand	513,937	521,410	1,053,347
Total	<u>513,937</u>	<u>521,410</u>	<u>1,053,347</u>

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

3. 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 50% on cost and 20% on cost

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Prior period restatement

Adjustments were made to the comparative figures resulting in the reduction of other creditors by £5,636 and other debtors by £5,636 in relation to disclosure of bad debts. Other adjustments have been to comparative figures but only impact the presentation and split of income.

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

4. DONATIONS AND LEGACIES

	31.03.22	31.03.21
	£	£
Donations	1,956	1,527
Grants	1,175,974	648,104
	<u>1,177,930</u>	<u>649,631</u>

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

	31.03.22	31.03.21
	£	£
Cumbria CVS	-	5,000
Big Lottery Fund and Young Leaders Lottery	75,000	175,000
Francis Scott Trust	-	21,000
CAF	180,042	-
Allerdale Borough Council	29,980	-
Duke of Edinburgh Participation	1,299	2,597
Cooperative community investment	-	501
WEA	-	7,845
Cumbria Community Foundation	58,090	54,374
Rank Foundation	6,344	18,666
Cumbria County Council	83,698	72,182
Police and Crime Commissioner	1,350	3,150
BBC Children in Need	10,000	22,500
The Coalfields Regeneration Trust	-	19,102
The Share Foundation	1,640	-
Groundwork North East	16,363	50,112
Douglas Arter Foundation	-	-
Sellafield	20,000	20,000
The D'OYLY CARTE	-	3,000
Cumbria County Council COMF Programme	400,000	-
The Hadfield trust	3,000	-
Cumbria Community Fund	113,900	-
BEP Delivery Team	1,000	-
Grantscape	2,500	-
The Solway Firth Partnership	15,000	-
High Sheriff of Cumbria	-	750
The Slater Trust	-	250
Lloyds Foundation	25,000	20,000
EC Graham, Foresters CLT	2,500	2,500
CFM Radio	-	1,750
Community Lottery	-	96,000
Youth Futures Foundation	129,268	51,825
	<u>1,175,974</u>	<u>648,104</u>

5. CHARITABLE ACTIVITIES

Grants	157,487	70,696
	<u>157,487</u>	<u>70,696</u>

6. OTHER TRADING ACTIVITIES

Earned income	7,865	11,905
Furlough scheme income	-	17,869
	<u>7,865</u>	<u>29,774</u>

7. INVESTMENT INCOME

Deposit account interest	45	125
	<u>45</u>	<u>125</u>

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

8 SUPPORT COSTS

	31.03.22	31.03.21
	£	£
Auditors remuneration	3,600	-
Accountants fees	(230)	1,780
Trustees meetings	285	117
Legal and professional fees	3,220	2,786
	<u>6,875</u>	<u>4,683</u>

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.

	31.03.22	31.03.21
	£	£
Trustees expenses		
Trustees expenses (relating to travel expenses paid to 1 trustee)	<u>285</u>	<u>117</u>

10 STAFF COSTS

	31.03.22	31.03.21
	£	£
Wages and salaries	385,987	311,627
Social security costs	25,327	25,529
Other pension costs	11,889	10,512
	<u>423,203</u>	<u>347,668</u>

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

	31.03.22	31.03.21
Chief Officer	1	1
Administration	2	2
Project Managers and Support	14	17
	<u>17</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

During the year, the charity made redundancy and/or termination payments which totalled £4,167 (2021 - £NIL). These costs are included in total wages costs disclosed above.

The key management personnel comprise the Trustees and the Senior Management Board. The total employee benefits of the key management personnel of the Charity were £47,403 (2021 - £17,917).

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

11 TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
As at 1 April 2021 a	19,707	1,291	20,998
Additions	-	2,784	2,784
As at 31 March 2022	<u>19,707</u>	<u>4,075</u>	<u>23,782</u>

DEPRECIATION

As at 1 April 2021 and 31 March 2022	19,707	1,291	20,998
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NET BOOK VALUE

At 31 March 2021	-	-	-
At 31 March 2022	<u>-</u>	<u>2,784</u>	<u>2,784</u>

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.22 £	31.03.21 £
Other debtors	15,814	30,359
Tax	666	666
Prepayments and accrued income	<u>8,037</u>	<u>3,290</u>
	<u>24,517</u>	<u>34,315</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.22 £	31.03.21 £
Trade creditors	2,272	483
Other creditors	13,194	-
Accrued expenses	<u>10,156</u>	<u>3,186</u>
	<u>25,622</u>	<u>3,669</u>

14 FINANCIAL COMMITMENTS

The total amounts of financial commitments not included in the balance sheet is £3,712 (2021 - £5,834).

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

15 MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted Funds				
General Fund	52,670	45,738	(67,216)	31,192
Designated Restructure Fund	53,561	-	70,000	123,561
	106,231	45,738	2,784	154,753
Restricted Funds				
Disabilities Volunteering	5,085	(153)	-	4,932
VSRG	9,971	(2,291)	-	7,680
First Steps	21,240	(1,974)	-	19,266
NMP	37,037	4,999	-	42,036
Cumbria Parent Carers Forum	35,683	(35,683)	-	-
Coalfields Regeneration Trust	1,942	(1,345)	-	597
BBO Choices West Cumbria	(10,140)	8,126	(762)	(2,776)
Allerdale Work Bursary	10,328	(1,000)	-	9,328
Big Lottery Emotional Resilience	37,549	(32,045)	-	5,504
Leaving Care	46,552	16,487	-	63,039
Leadership Initiative	79,022	(26,389)	-	52,633
Carlisle & Eden Dreamscheme	7,344	(1,937)	-	5,407
Time To Shine	1,532	(1,532)	-	-
Dreamscheme South Lakeland	5,374	(2,762)	-	2,612
Sporting Buddies	-	78	-	78
Robinrigg	6,041	(6,001)	-	40
West Coast Dreamscheme	6,921	11,922	-	18,843
Every Mind Matters (Carlisle Eden & South Lakes)	1,153	(1,153)	-	-
Sporting Buddies 2	15,954	(15,894)	-	60
Pre-Employment Project For West Cumbria	10,922	(10,972)	-	(50)
Gaming Addiction Funding	9,596	(9,596)	-	-
Youth Futures Foundation	71,181	12,488	(1,260)	82,409
Positive Role Models	17,832	350	-	18,182
Time to Shine 2	10,233	(9,871)	-	362
The Bedrock Fund	-	41,537	-	41,537
HAF Project	-	(547)	-	(547)
Kick Start	-	228	(762)	(534)
BLF Infrastructure	-	43,124	-	43,124
Safe Place	-	9,880	-	9,880
Low Level Mental Health	-	4,453	-	4,453
Better Tomorrows	-	48,371	-	48,371
CAF	-	172,661	-	172,661
COMF	-	233,146	-	233,146
	438,352	446,705	(2,784)	882,273
	544,583	492,443	-	1,037,026

Cumbria Youth Alliance

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

15 MOVEMENT IN FUNDS - Continued

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

	Income resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General Fund	76,762	(31,024)	45,738
Designated Restructure Fund	-	-	-
	76,762	(31,024)	45,738
Restricted Funds			
Disabilities Volunteering	-	(153)	(153)
VSRG	-	(2,291)	(2,291)
First Steps	10,000	(11,974)	(1,974)
NMP	39,999	(35,000)	4,999
Cumbria Parent Carers Forum	-	(35,683)	(35,683)
Coalfields Regeneration Trust	-	(1,345)	(1,345)
BBO Choices West Cumbria	86,761	(78,635)	8,126
Allerdale Work Bursary	-	(1,000)	(1,000)
Big Lottery Emotional Resilience	2,500	(34,545)	(32,045)
Leaving Care	43,997	(27,510)	16,487
Leadership Initiative	4,817	(31,206)	(26,389)
Carlisle & Eden Dreamscheme	2,500	(4,437)	(1,937)
Time To Shine	(1,531)	(1)	(1,532)
Dreamscheme South Lakeland	5,000	(7,762)	(2,762)
Sporting Buddies	-	78	78
Robinrigg	-	(6,001)	(6,001)
West Coast Dreamscheme	25,500	(13,578)	11,922
Every Mind Matters (Carlisle Eden & South Lakes)	-	(1,153)	(1,153)
Sporting Buddies 2	-	(15,894)	(15,894)
Pre-Employment Project For West Cumbria	-	(10,972)	(10,972)
Gaming Addiction Funding	-	(9,596)	(9,596)
Youth Futures Foundation	129,268	(116,780)	12,488
Positive Role Models	10,955	(10,605)	350
Time to Shine 2	7,876	(17,747)	(9,871)
The Bedrock Fund	58,090	(16,553)	41,537
HAF Project	47,164	(47,711)	(547)
Kick Start	6,814	(6,586)	228
BLF Infrastructure	85,000	(41,876)	43,124
Safe Place	9,980	(100)	9,880
HAF Summer Programme	2,933	(2,933)	-
Low Level Mental Health	49,965	(45,512)	4,453
Better Tomorrows	58,935	(10,564)	48,371
CAF	180,042	(7,381)	172,661
COMF	400,000	(166,854)	233,146
	1,266,565	(819,860)	446,705
	1,343,327	(850,884)	492,443

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

15 MOVEMENT IN FUNDS - Continued

Disabilities Volunteering	This funds mentors across organisations in Cumbria to support young disabled people to develop their potential, to become volunteers themselves in their local community.
VSRG	These funds are held for the administration and associated costs of the Children and Young Peoples Voluntary Sector Youth Group, a county-wide network of third sector organisations in Cumbria working together to support children and young people.
First Steps	These funds are held to provide services that support young people 16-18 who are not in education, employment, or training in Allerdale and Copeland. This project supports young people with their transition from education to the world of work or further training.
NMP	This fund provides access to Friday night youth clubs from a range of providers, offering young people a safe place and providing them with the skills, knowledge, and confidence to avoid risk taking behaviour. We manage and distribute funds to youth clubs.
Coalfields Regeneration Trust	These funds were held to hold a 6-month project that was them to help people in coalfield postcodes access employment, advice, and guidance, build engagement.
BBO Choices West Cumbria	These funds provide specialist services to participants 15-24 in Allerdale and Copeland. Supporting young people to improve their skills, access training, volunteering, and work experience opportunities. The Choices project is a partnership managed by Groundwork.
Allerdale Work Bursary	These funds are held to provide bursaries or equipment to young people in Allerdale that supports them with their employment, training, or education.
Big Lottery Emotional Resilience	These funds were held to provide management to a partnership project across Cumbria that supported young people with the emotional resilience, the project brought together providers to offer services to young people.
Leaving Care	These funds are held to support care leavers 15 – 24 with their transition into independent living. It provides 1-1 tailored support, creates holistic action plans to progress and address any barriers and supports them with education, training, and employment.
Leadership Initiative	These funds are held to support young people, and pre-NEET young people in school settings. The projects build emotional resilience, support career pathways, and provide activities to re-engage young people into schools.
Carlisle & Eden Dreamscheme	These funds provide small grants to Carlisle and Eden third sector organisations for social action projects that involve young people. Enabling them to participate in community-based activity, learning and achieving self-development, enterprise skills and offering accredited learning.
Dreamscheme South Lakeland	These funds provide small grants to South Lakeland third sector organisations for social action projects that involve young people. Enabling them to participate in community-based activity, learning and achieving self-development, enterprise skills and offering accredited learning.
Sporting Buddies	These funds were held to provide 1-1 support in building resilience and sport to young people with mental health issues.

Cumbria Youth Alliance

Robinrigg

These funds were held to provide third sector organisations on the coastline access to grants to create social action projects that supported the environment and worked with young people to achieve it. Enabling them to participate in community-based and environmentally friendly activities, learning and achieving self-development, enterprise skills and offering accredited learning.

West Coast Dreamscheme

These funds provide small grants to West Coast third sector organisations for social action projects that involve young people. Enabling them to participate in community-based activity, learning and achieving self-development, enterprise skills and offering accredited learning.

Sporting Buddies 2

These funds were held to continue the original Sporting Buddies project that provided 1-1 support in building resilience and sport to young people with mental health issues.

Pre-Employment Project For West Cumbria

These funds were held to provide services for 6 months that support young people 16-18 who are not in education, employment, or training in Allerdale and Copeland. This project supports young people with their transition from education to the world of work or further training.

Youth Futures Foundation

These funds are held to support young people in Cumbria 18 – 24 NEET. Enabling them to gain employability skills, confidence, and motivation, improve life prospects as well as support them in their transition to adulthood.

Positive Role Models

These funds are held to fund positive role models in Schools to support young people to build positive relationships, raise aspirations and build resilience in Copeland and Allerdale and to go towards the development of a Social Action Champion directly correlating with the CAF project.

Time to Shine 2

These funds were held to employ a young person in CYA to support with communications and marketing, the project would build skill and expertise to the young person to prepare them for full time employment.

The Bedrock Fund

These funds are held to enable CYA to plan for sustainability, development, and growth via a deep analysis of opportunities for improvement. The Bedrock Awards aim to help organisations by:

- building on existing strengths
- encouraging better planning and strategic thinking
- providing an opportunity for you to consider how you wish to develop your work
- encouraging innovation and new ideas
- nurturing your leadership to further organisational development
- developing your systems and processes
- increasing your effectiveness by helping to make the most of resources

HAF Project

These funds were held to manage the Department of Education's Holiday, Activities and Food project across Cumbria.

Kick Start

This fund is held as part of the governments Kickstart Scheme that provides funding to create new jobs for 16–24-year-olds on Universal Credit who are at risk of long-term employment.

BLF Infrastructure

This fund is held to create a long-term sustainable model for CYA. This will include building upon current strengths and achievements and delivering meaningful and attainable programmes for young people. This will be achieved by forming a solid staffing structure and enhancing administration methods to ensure the organisation can best deliver, monitor, and evaluate projects, connect with each other and stakeholders.

Safe Place

Responding to local need CYA manage and distribute this fund to youth work providers to enable young people in Maryport and Moorclose a safe place to go to improve their physical and mental wellbeing.

Cumbria Youth Alliance

Low Level Mental Health

This grant is used to cover the costs of existing mental health services where funding was due to end or whose funding has been lost. CYA manage and distribute funding to 5 local mental health providers to ensure young people are receiving essential services.

Better Tomorrows

Part of the Better Tomorrow's programme which has been developed to provide more support to young people across our county through the expansion of qualified youth work provision from the High Sheriff of Cumbria. These funds are held to for CYA to manage and deliver Youth Work Training qualifications that will equip local people with a sound background in youth work practise and provide them with the skills needed to support young people.

CAF

These funds are held to deliver our Social Action project throughout Cumbrian Schools. Working with YP to build positive relationships, support their personal and social development, raise aspirations, and build resilience. The funds also include an additional organisational resilience support grant fund enabling us to utilise external services to help strengthen CYAs sustainability for the future.

COMF

These funds are held to enable young people aged 10-19 to access Targeted Youth Outreach services to support and help maintain their emotional wellbeing as a result of the impact of the Covid-19 pandemic.

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

15 MOVEMENT IN FUNDS**Comparative for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted Funds				
General Fund	46,756	10,191	(4,277)	52,670
Designated Restructure Fund	60,000	(6,439)	-	53,561
	106,756	3,752	(4,277)	106,231
Restricted Funds				
Disabilities Volunteering	1,912	(2,023)	5,196	5,085
VSRG	8,833	1,138	-	9,971
First Steps	47,064	235	(26,059)	21,240
Duke of Edinburgh	13,993	(5,429)	(8,564)	-
NMP	38,837	(1,800)	-	37,037
Cumbria Parent Carers Forum	38,072	(2,389)	-	35,683
Coalfields Regeneration Trust	222	1,720	-	1,942
BBO Choices West Cumbria	3,288	(13,428)	-	(10,140)
BBO Carlisle & Eden	350	(350)	-	-
Allerdale Work Bursary	17,365	(5,732)	(1,305)	10,328
Big Lottery Emotional Resilience	50,895	8,074	(21,420)	37,549
Leaving Care	23,530	18,722	4,300	46,552
Copeland Bursary Fund	695	(570)	(125)	-
Leadership Initiative	116,377	(43,334)	5,979	79,022
Carlisle & Eden Dreamscheme	4,617	(3,273)	6,000	7,344
Streetgames Chance To Shine	3,154	(3,154)	-	-
Time To Shine	6,179	(4,647)	-	1,532
Dreamscheme South Lakeland	6,900	(4,526)	3,000	5,374
Well West	(2,585)	-	2,585	-
Sporting Buddies	9,716	(10,621)	905	-
Robinrigg	13,239	(7,198)	-	6,041
West Coast Dreamscheme	-	(3,499)	10,420	6,921
Summer Activities Program	-	4,305	(4,305)	-
Cash For Kids	-	35	(35)	-
Every Mind Matters (Carlisle Eden & South Lakes)	-	10,153	(9,000)	1,153
Sporting Buddies 2	-	4,554	11,400	15,954
Pre-Employment Project For West Cumbria	-	10,922	-	10,922
Gaming Addiction Funding	-	9,596	-	9,596
New Coalfields Capital Fund	-	(5)	5	-
Youth Futures Foundation	-	45,881	25,300	71,181
Positive Role Models	-	17,832	-	17,832
Time to Shine 2	-	10,233	-	10,233
	402,653	31,422	4,277	438,352
	509,409	35,174	-	544,583

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

16 TRANSFERS

The transfers represent restricted funds received to purchase fixed assets. Once the assets were purchased the original restriction on the funds was met and the assets were therefore transferred to unrestricted funds, to reflect the fact they are unrestricted in use.

£70,000 was transferred to the designated restructure fund in the year to build up a designated reserve to cover core staffing costs.

17 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

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

15 MOVEMENT IN FUNDS - Continued

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

	Income resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General Fund	86,283	(76,092)	10,191
Designated Restructure Fund	-	(6,439)	(6,439)
	86,283	(82,531)	3,752
Restricted Funds			
Disabilities Volunteering	3,000	(5,023)	(2,023)
VSRG	5,000	(3,862)	1,138
First Steps	22,500	(22,265)	235
Duke of Edinburgh	9,595	(15,024)	(5,429)
NMP	45,000	(46,800)	(1,800)
Cumbria Parent Carers Forum	(2,338)	(51)	(2,389)
Coalfields Regeneration Trust	9,102	(7,382)	1,720
BBO Choices West Cumbria	50,112	(63,540)	(13,428)
BBO Carlisle & Eden	7,845	(8,195)	(350)
Allerdale Work Bursary	-	(5,732)	(5,732)
Big Lottery Emotional Resilience	190,000	(181,926)	8,074
Leaving Care	51,810	(33,088)	18,722
Copeland Bursary Fund	-	(570)	(570)
Leadership Initiative	26,432	(69,766)	(43,334)
Carlisle & Eden Dreamscheme	2,500	(5,773)	(3,273)
Streetgames Chance To Shine	-	(3,154)	(3,154)
Time To Shine	6,852	(11,499)	(4,647)
Dreamscheme South Lakeland	-	(4,526)	(4,526)
Sporting Buddies	-	(10,621)	(10,621)
Robinrigg	-	(7,198)	(7,198)
West Coast Dreamscheme	5,250	(8,749)	(3,499)
Summer Activities Program	6,320	(2,015)	4,305
Cash For Kids	1,750	(1,715)	35
Every Mind Matters (Carlisle Eden & South Lakes)	96,000	(85,847)	10,153
Sporting Buddies 2	6,874	(2,320)	4,554
Pre-Employment Project For West Cumbria	12,000	(1,078)	10,922
Gaming Addiction Funding	14,700	(5,104)	9,596
New Coalfields Capital Fund	10,000	(10,005)	(5)
Youth Futures Foundation	51,825	(5,944)	45,881
Positive Role Models	20,000	(2,168)	17,832
Time to Shine 2	11,814	(1,581)	10,233
	663,943	(632,521)	31,422
	750,226	(715,052)	35,174

Cumbria Youth Alliance

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,956	1,527
Grants	1,175,974	648,104
	<u>1,177,930</u>	<u>649,631</u>
Charitable activities		
Grants	<u>157,487</u>	<u>70,696</u>
Other trading activities		
Earned Income	7,865	11,905
Furlough Scheme Income	-	17,869
	<u>7,865</u>	<u>29,774</u>
Investment income		
Deposit account interest	45	125
Total incoming resources	<u>1,343,327</u>	<u>750,226</u>
EXPENDITURE		
Charitable activities		
Wages	385,987	311,627
National Insurance	25,327	25,529
Pensions	11,889	10,512
Insurance	3,236	2,809
Telephone	3,871	4,106
Postage and stationery	1,891	6,978
Advertising	4,207	-
Sundries	820	415
Travel Staff	4,241	5,618
Rent and Services	5,879	8,117
Payroll Costs	1,809	1,957
Management Costs	-	3,064
ICT Costs	3,180	25,378
Consultancy & Bursary Payments For Young People / Youth Group s	215,440	135,138
Beneficiaries Travel	10,889	7,698
Publications & Subscriptions	3,549	9,093
Other Staffing Costs	4,817	1,999
Training for Young People	61,612	107,284
Venue Hire and Catering	2,560	-
Office Running Costs	1,550	1,625
Other Project Expenditure	48,453	24,524
Staff Recruitment	355	1,576
Sessional Workers	24,609	-
Volunteer Allowances	17,838	15,322
Computer equipment	-	-
	<u>844,009</u>	<u>710,369</u>
Support costs		
Governance costs		
Trustees' expenses	285	117
Accountancy fees	- 230	1,780
Audit fees	3,600	-
Legal fees	3,220	2,786
	<u>6,875</u>	<u>4,683</u>
Total resources expended	<u>850,884</u>	<u>715,052</u>
Net income	<u><u>492,443</u></u>	<u><u>35,174</u></u>