THE YOUNG LIVES FOUNDATION

England & Wales · Charity number 1119528

Details

Status	Registered
Legal form	Charitable company
Company number	05999166
Registered	2007-06-06
Register	View on the Charity Commission register

Contact

Address	Young Lives Foundation 71 College Road Maidstone ME15 6SX
Phone	01622693459
Email	enquiries@ylf.org.uk
Website	www.ylf.org.uk

Activities

Objects: 1) TO MEET THE NEEDS OF YOUNG PEOPLE AND TO PROMOTE THEIR PERSONAL AND SOCIAL DEVELOPMENT AND ADVANCEMENT IN LIFE BY PROVIDING INFORMATION, ASSISTANCE AND ADVICE;2) TO MEET THE NEEDS OF ADULTS OVER THE AGE OF 25 WHO HAVE FORMERLY RECEIVED SUPPORT FROM THE CHARITY, OR SUCH ADULTS WHO ARE IN NEED OR SOCIALLY OR ECONOMICALLY DISADVANTAGED, BY PROVIDING INFORMATION, ASSISTANCE AND ADVICE.

Activities: Our mission is to support children and young people in need in ways that affirm their identity and worth, champion their rights, needs and interests & promote their well-being and development. We support young people through times of difficulty and distress, enabling their voices to be heard & assisting them to achieve their potential through mentoring & befriending, advocacy & positive activities

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

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Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE KENT, MEDWAY.
- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£983,562	£1,124,223	£566,363	37
2024-03-31	£925,845	£1,103,149	£707,024	32
2023-03-31	£1,077,157	£1,021,232	£884,328	39
2022-03-31	£1,157,977	£928,482	£828,403	33
2021-03-31	£995,034	£746,880	£598,908	31

Trustees

Name	Role	Appointed
Anthony James Godden	Chair	2021-06-24
Ann-Marie Fisher		2022-04-12
Claire Farrer-Newey		2025-02-05
Kathryn Anne Lynch		2023-09-19
Meghan Eve Daniels		2025-06-26
Nicola Mason		2024-12-16
Patrick Swayze Adam Powell		2019-06-10
Richard Oates		2024-03-18
Shaun Daniel Fishenden		2024-12-16
Stuart David Brown		2025-06-26

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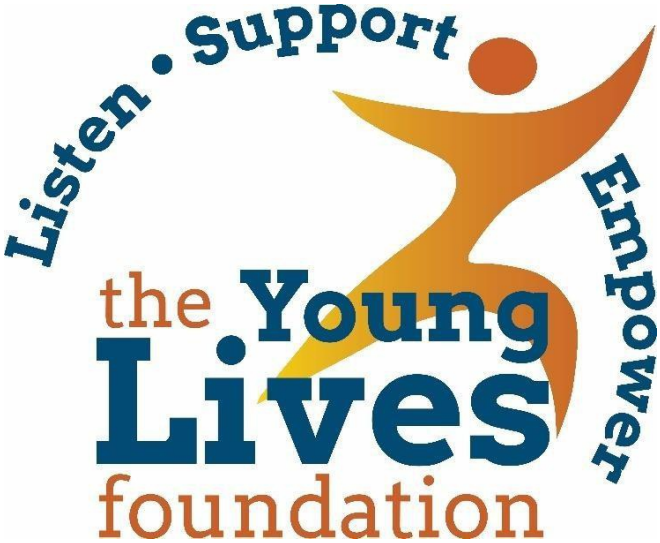
THE YOUNG LIVES FOUNDATION

England & Wales - Charity number 1119528

Accounts



Registered Number 05999166

Charity Number 1119528

The Young Lives Foundation

A Company Limited by Guarantee

Financial Statements - Year Ended 31 March 2025

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Kreston Reeves

2nd Floor Maritime Place
Quayside
Chatham Maritime
Chatham
ME4 4QZ

THE YOUNG LIVES FOUNDATION

REFERENCE & AMNISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees and Directors - The Directors and Trustees that served during the year were:

S Brown *(Appointed, June 2025)*

M Daniels, *(Appointed, June 2025)*

C Farrer-Newey *(Appointed, February 2025)*

S Fishenden, Trustee *(Appointed December 2024)*

S Fishenden, (Company Secretary) *(Appointed October 2024)*

A M Fisher, Trustee

A Godden, Trustee *(Chair)*

L Hutchinson, *(Resigned, March 2025)*

N Mason *(Appointed, December 2024)*

K A Nichol, Trustee (Vice Chair)

R Oates, Trustee

P S Powell, Trustee,

S H Wallace, Trustee *(Resigned, June 2025)*

I Pearson *(Resigned, August 2024)*

S Williams *(Resigned, June 2024)*

Charity Number: 1119528

Company Number: 05999166

Company Secretary: S Fishenden

Chief Executive Officer: S M Gray

Registered Address: 71 College Road, Maidstone, Kent ME15 6SX

Independent Auditors: Kreston Reeves Audit LLP, 2nd Floor Maritime Place, Quayside, Chatham Maritime, Chatham, ME4 4QZ

The Young Lives Foundation - Objectives and Activities for Public Benefit

The objectives of the charity, as set out in the memorandum of association, are:

(a) To meet the needs of young people and to promote their personal and social development and advancement in life by providing information, assistance and advice; and

(b) To meet the needs of adults over the age of 25 who have formerly received support from the charity, or such adults who are in need or socially or economically disadvantaged, by providing information, assistance and advice.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit reporting when reviewing the charity's aims and objectives and in planning future activities.

The Young Lives Foundation (YLF) has continued to provide a range of services and activities for the benefit of those in need across the South-East of England in line with the charity's vision:

'We want all young people to live in communities where they are heard, are safe and supported; with opportunities to thrive.'

YLF works to achieve this by delivering on a mission; to support young people to thrive through highly effective and accessible programmes where:

- **Young People's voices are heard and empowered (*LISTEN)***
- **Young People are supported by consistent adults through times of challenge and change *(SUPPORT)***
- **Young People have opportunities and resources to be happy and thrive *(EMPOWER)***

YLF support is delivered through a set of unique programmes in the following areas:

- **Youth Programmes**
- **Advocacy Programmes**
- **Futures Programmes for Care Leavers (Including Apprenticeships)**

These programmes are delivered by trained staff and volunteers in 'The YLF Way'; embedding our charity values:

- **Passionate –** a charity that genuinely cares about young people and is driven by passion and setting high standards
- **Stable and Consistent –** offering long term support and a stable presence in communities and people's lives

- **Integrity –** transparent and honest with strong moral principles and clear about what to do and why
- **Innovative & Flexible –** 'A can do' charity, agile and adaptable to change, open to new ways of working with courage and ambition to learn, grow and offer value
- **Gratitude –** recognizing and valuing the contributions and support of others, always saying thank you for the gifts of time, money and support
- **Respectful –** treating all people equally and fairly

YLF Activities and Achievements

The last 12 months has presented continued challenges to the charity, particularly in respect of the higher costs of living, which has impacted on both fundraising and volunteer recruitment. YLF has responded with innovative strategies in response to these challenges with some success. However, the higher costs of living also resulted in higher demand for YLF Programmes to support families and young people.

YLF continues to receive high referral rates for young people, some of whom were impacted by the pandemic in 2020, with regards to social isolation, seeking support for impact on mental health and emotional resilience, social skills, reliance on tech (phones/tablets/consoles) and attendance or aspiration in education, training and employment.

Despite these challenges, YLF continues to demonstrate a high degree of resilience, being agile to change, mobilising rapidly to varying demands whilst ensuring the charity and its people maintain the charity's mission and values, supporting over 2,900 people in 2024/25.

YLF was delighted to be recognised with two awards at the Kent Charity Awards 2024. To be recognised as Kent's Mental Health Charity of the Year 2024 by the judges was a significant achievement and wonderful tribute of the hard work across the teams of staff and volunteers.

To receive this accolade and recognition, at a time when children and young people's mental health is of great concern (if not at crisis point) was a real testament of the difference and impact made by YLF's teams. YLF continues to make progress towards being a 'trauma informed charity', and this affirming recognition that 'non clinical approaches' such as the programmes delivered by YLF, make a profound difference on the emotional well-being of the young people, reaching into every element of YLF Listen – Support – Empower.

Additionally, for our longest serving Volunteer, Mike, was recognised as Kent's Volunteer of the Year, for his services to the Appropriate Adult role across the county over the last 29 years! There is no data that accurately indicates how many people across Kent & Medway were supported by Mike, but it is likely to be in the 5,000s plus. So, it was a very proud (and moving) moment when Mike was named the number 1 volunteer in the county 2024 and received his award.

YLF continues to see growth, in line with its ambitious strategy, being responsive and effective with the development of new support programmes, reaching wider groups of young people, recruiting and retaining a diverse and high performing team of volunteers, maintaining fundraising targets to resource much needed support programmes, whilst remaining financially secure with a shift to self-sustaining programmes.

Feedback from young people and other stakeholders is used to affirm what a positive impact the support provided by YLF has on the lives of young people.

"Just watched the video of YLF winning Kent mental health charity of the year and Mike getting volunteer of the year. Massive congratulations to you and all the YLF team - such an inspiration to work with you all, please do pass on my congratulations to everyone and thanks for all you do for Kent's young people." Assistant Director, KCC Children's Services

YLF Advocacy Programmes

YLF's Advocacy Programmes, continue to support an increasing number of vulnerable people each year with a wide range of issues.

Enabling young people's voices to be heard in the decisions that affect their lives, providing consistent and stable adults and ensuring they are safeguarded in these processes is central to YLF's mission and activity. A total of **2,537** people were supported through our Advocacy Programmes in 2024/25.

Advocacy Services

YLF provides the Rights and Advocacy service for young people receiving or eligible to receive support from both Kent and Medway Children's Services and children placed into Kent with neighbouring authorities. These services are commissioned by each local authority under their statutory obligations.

In 2024/25, YLF advocates supported **565** young people who presented with a wide range of issues. Demand far exceeded the commissioning requirements, despite this, YLF Advocates were able to deliver quality support, evidence the outcomes and impact of advocacy interventions, whilst also evidencing added social value.

YLF's advocates supported young people, aged 5-24, through direct advocacy support, or by empowering the young person to self-advocate. Young people present to YLF with a wide range of issues relating to their lives, which this year included: placement moves, leaving care, education, housing/homelessness, legal or financial matters, standards of care, and family contact.

YLF's advocates also support and/or represent children and young people in meetings where decisions are being made about their lives. These meetings include Care Plan Reviews, care proceedings, Joint Housing Assessments and Family Group Conferences.

YLF delivers the service using a team of experienced and trained advocates combining an extensive range of skills and experience to support the individual needs of young people accessing the service.

"It was only when I referred her to your service, and she had got an advocate that things began to change for her. That is not to say the social worker didn't try but, young people find it difficult to sometimes engage with social workers, but they do engage with advocates because you are impartial. This then allows you to work towards change with services. In my opinion your service is invaluable You are so child focused and always bring positive outcomes. Your also very quick with referrals today was within an hour. I will continue to refer for all my young people."
– Senior Social Worker

"Your Advocates has been involved with a number of cases at Maidstone recently to support 16/17-year-olds during a Joint Housing Assessment. Some of those cases were very challenging for a variety of reasons, but I have received nothing but glowing feedback from multiple members of my team about your support. I myself have seen Advocates at work and corresponded with your team regarding one particular case, and was impressed at how you championed and challenged appropriately on behalf of those you advocate for. As I understand it, my team have described your service as "brilliant", "excellent", "calm", "amazing" and expressed just how well you advocate for t the young people you support. – Housing Officer

"Despite the difficulties you face, you are still one of the best advocacy services in the country"
(Office of the Children's Commissioner)

Accompanying Adult Service

When asylum seeking children arrive in the UK unaccompanied, there will sometimes be confusion over their age. YLF has been delivering the Accompanying Adult Service across Kent for over 10 years, assisting in an age assessment interview process. YLF's Accompanying Adults are trained staff and volunteers, who ensure interviews are conducted properly and fairly and are compliant with legal requirements.

YLF Accompanying Adult Volunteers act independently from the Local Authority and are fully trained to ensure they can give the best support during assessments. The role of the Accompanying Adult is to ensure that the child understands why the age assessment is taking place and has an interpreter present, and to facilitate communication between all parties.

YLF's experience in working with vulnerable young people in times of distress, particularly in an interview setting, means it can offer excellent support to the young person and provide the right training to the volunteers who are delivering this crucial frontline work.

In the last 12 months YLF supported **53** people at age assessment interviews.

Independent Person Service

An Independent Person (IP) is appointed to oversee the process of a Stage Two Complaint Investigation when a local authority receives a complaint about a child they have supported.

An IP is not an Advocate for the complainant. The role of the IP is to work alongside the Investigating Officer (IO) to provide an independent and objective view into the investigation of the complaint.

YLF's IPs are self-employed to avoid conflict of interest and comply with timescales for completion (up to a maximum 65 working days) in line with the requirements of The Children Act 1989 Representations Procedure Regulations and Guidance, 'Getting the Best from Complaints'. IPs provide a written report on the investigation written in plain language.

Secure Panel Reviews

YLF can provide trained and experienced staff to support further statutory processes such as Return Interviews and Secure Panel Reviews. YLF staff have expertise to ensure the young person has opportunities to express their views and opinions, feel listened to and, when appropriate, offer advice on further support or signpost them to other supportive services.

Although independent from local authorities, YLF staff have established excellent protocols for partnership working with social work teams and are key in the delivery of effective communications which help safeguard young people.

Appropriate Adult Service

YLF recruits, trains and supports volunteers to act as appropriate adults for young people aged 10-17 and vulnerable adults when they are in Kent Police custody. The presence of an appropriate adult is a legal requirement under the Police and Criminal Evidence Act 1984 (PACE). In most cases, this role is carried out by a parent, family member, or carer, but when one of these is not in attendance, Kent Police call a volunteer to act as the appropriate adult.

The role of an appropriate adult is to monitor procedures in custody, facilitate communication between the detained person and the police and to ensure that the detained person is safeguarded whilst in custody. In addition to the above, YLF volunteers will raise any concerns they have about the safety or well-being of the detained person outside the police custody environment.

In the year, YLF's appropriate adults attended custody suites on **1,452** occasions.

YLF is delighted and incredibly proud that the Appropriate Adult Service received The Queen's Award for Voluntary Service (QAVS).

The service is available to all custody suites in the Kent Police area and is funded through Kent County Council and Medway Council under a contract.

YLF's Appropriate Adult Service meets the national standards set by the National Appropriate Adult Network and Home Office.

"I want to express my sincere appreciation for the professionalism, compassion, and dedication shown by your volunteers and staff. The way you mobilised swiftly and supported the young people involved, particularly in such emotionally charged circumstances, is a testament to the strength and integrity of your service. Appropriate Adults ensured consistent support for the young people. That level of commitment is extraordinary and speaks volumes about the values your team upholds.

Please pass on my thanks and admiration to everyone involved. Your continued dedication makes a real difference, and I'm incredibly grateful for your ongoing partnership and support."

Senior Commissioner, Kent County Council

Medway Children and Young People's Council (MCYPC)

YLF facilitates and supports young people speaking collectively about their experiences of being in care – principally through the Medway Children and Young People's Council (MCYPC).

YLF provides the MCYPC for Medway Council and facilitates young people's involvement and engagement with the local authority as their corporate parent. The overall aim of MCYPC is to be the effective and representative voice of all children and young people in and leaving Medway Council's care, influencing the local authority's policy, performance, practice and provision affecting life in care.

The MCYPC has a mission to:

- Empower and promote the voice of Medway's children in care and care leavers
- Improve resilience and social and emotional wellbeing
- Improve the experiences of those growing up in or leaving care
- Influence policy and practice
- Provide positive and educational experiences

Members of the MCYPC have continued being the voice of Medway's 500 plus children in care by attending formal meetings with the Director of Children's and Adults' Services and by providing a proactive voice to the Corporate Parenting Group.

During the year, over **364** young people participated in MCYPC Events and consultations, which included positive changes for individuals, influencing social care and health policy, changes to the wider community and changes to how MCYPC is delivered. This year MCYPC activities and campaigns include, 'Make Care a Protected Characteristic', introduced the MCYPC Buddy Scheme with Corporate Parents, delivered voice of the child training, co-facilitated and hosted the Time to Shine Awards Event for children in care and participation in Medway Council's staff recruitment processes.

"I really enjoy being part of the MCYPC, and very much feel part of the team. I like all the young people and helpers and feel like I have bonded with them all My confidence has grown and I feel like I am heard and can make a difference for other kids in care."

"I just wanted to let you know how much I've enjoyed the reverse buddy meetings I have been having with the young man from the MCYPC I am privileged to be matched with. I believe you have come up trumps with this idea. I have learnt a lot from my match, and I hope he has too.

Chair of Medway Corporate Parenting Board

Befriending (Independent Visitors)

YLF also recruits, trains and supports volunteers to act as Independent Visitors (IV) or Befrienders for young people in care. The statutory role of the IV, as defined in The Children Act, is "to visit, advise and befriend" and to take a long-term interest in the young person's well-being and development.

YLF's befriending programme is designed for children in the care of local authorities and the Independent Visitor is a consistent and stable adult in the young person's life. Independent visitors spend good quality time with young people and vary the time between informal support and activities.

The service is available to any eligible young person placed in Kent or Medway, with referrals being received from the young person's Social Worker. The service is funded through agreements with Kent County Council and Medway Council and through spot-purchase arrangements with other local authorities who place young people into the region. This support and having a consistent adult supporting a child as they navigate growing up in care is invaluable and often YLF's Befrienders are the most consistent adult in the child's life.

Over **103** children benefitted from having a YLF Befriender last year.

"I feel free to talk to her, our relationship is honest, and I tell her things'. I tell her how I feel, and she understands my perspective, I am happy that I can tell her how I feel, and she will understand why I did what I did" – Young Person, aged 15

"This is an absolutely fantastic scheme; my foster son has an Independent Visitor, and it has been the best thing for him, I cannot speak highly enough about it. He loves his visitor and they have a great relationship. I would recommend it to all young people!"- Foster Carer

YLF Youth Programmes

Youth programmes remain an integral pillar of the organisation's work, as the number of young people requiring preventative services in schools and communities continues to increase. Rising levels of social isolation, low resilience, and poor mental health have created a sustained need, to which the charity is responding by securing funding to expand its reach into new areas and communities most in need.

The programmes have been refreshed and aspirational in their growth and development, reflecting a forward-looking approach that enhances quality, broadens reach, and strengthens impact for young people and communities. The nature-based model is a key attribute to the programmes.

LEGENDS Positive Activities Programme

Legends Youth Groups operate weekly across the county, offering tailored sessions for junior and senior young people aged 8–17 who are experiencing isolation, low resilience, poor self-confidence, low mood, and the effects of deprivation. Led by experienced youth workers and supported by trained community volunteers, the groups provide inclusive safe, trusted spaces where young people can be themselves and take a break from the pressures they face in other areas of their lives.

The sessions are primarily play-based, with integrated opportunities to explore new hobbies and activities, strengthen peer and community relationships, and participate in interventions that promote both physical and mental wellbeing. These experiences not only foster enjoyment but also build confidence, resilience, and a stronger sense of belonging.

The impact of the groups is evidenced through outcomes for both young people and their families. Participants demonstrate improved school attendance, families report better dynamics and stronger relationships at home, and—most importantly—young people themselves consistently report that they feel safe, valued, and enjoy attending the groups. The groups provide a real safety net for young people who candidly talk to their youth workers about issues and challenges, which are responded to with warmth and professionalism, and in line with safeguarding procedures as and when required. Over 90% of young people report feeling safe when attending the groups.

During the year the programmes reached **130** individual young people across the county, with combined attendances reaching over **3000,** demonstrating the consistency of support and positive year-round engagement of our members.

A number of young people have naturally graduated from the programmes upon reaching 18 years old, a newly established programme now encourages young people to train as peer mentors. This year four service users have remained engaged as peer mentors and continue to attend the groups as role models to young people.

Referrals to the programme remain primarily from Specialist Children's Services, Early Help Teams, Schools and other Voluntary Groups, however we are also experiencing an increase of referrals directly from parents and carers.

"This place has been an absolute game-changer for K, he has come such a long way since coming to the Youth Club, the people that run it are absolutely amazing and give every child the time they need. Over the summer holidays, K has had some amazing opportunities to go to lots of different places, zoos, parks, beaches…. I just can't thank all the staff enough for everything you have done for us and all the help you have given us along he way. Everyone at this group goes above and beyond to make sure everything runs smoothly and everybody get what they need. Massive thank you to you all"

"The summer activities have been really good. They helped me enjoy the school holidays, as otherwise I would have been stuck at home as my mum has to work every day. As I am very anxious, I don't have any other activities I can do on my own so the trips and activities really mean a lot to me and give me something fun to do each week. I am making friends at the group so this helps me too."

Mentoring Programmes

Through our mentoring programme, we have supported **312** young people, providing tailored guidance to help them develop the skills, confidence, and resilience needed to succeed. Our reach has increased significantly through 201 school arrangements, where we are able to provide small nurture groups that bring multiple young people together to discuss topical issues and work towards shared goals. In addition, 110 community arrangements have extended our impact beyond the classroom, ensuring that young people are supported within their wider social environments. These outcomes reflect our strong commitment to delivering flexible and meaningful support to young people in environments they feel safe, and promoting greatest impact.

Feedback from young people indicates the high quality and effectiveness of our mentoring programme. Participants rate their mentors at an average of 4.5 out of 5 stars, reflecting strong satisfaction with the guidance, support, and encouragement they receive. Importantly, the percentage of participants reporting higher levels of wellbeing almost doubled following engagement in the mentoring intervention. This substantial increase demonstrates a clear and measurable positive impact on the overall wellbeing of young people, highlighting the programme's effectiveness in improving resilience, confidence, and personal development.

"I have used YLF mentors for a number of years now. What is great about them is that they are mentors and not counsellors which breaks down the barrier a lot of pupils and parents/carers have about accessing help. If they think it is counselling, they tend to refuse but with mentors they are happy to engage. The YLF mentors will work with the pupils for a longer period of time which means that they build up excellent relationships with the young person and can really impact on their well-being. I have had a number of pupils who do not want the mentoring to finish as they find it so incredibly beneficial to help them navigate the day-to-day stresses of secondary school. The mentors who come into school really do change lives - without them I really don't know where the young people would be They are amazing!'

YLF's Futures Care Leavers Offer

YLF supports young people leaving foster care and transitioning to independent living through both its Advocacy Programmes and Youth Programmes. YLF also has a separate Care Leavers Offer, Futures, as part of its strategic commitment to care leavers and as part of its pledge with the National Care Leavers Covenant. YLF's care leavers offer includes:

- Advocacy Support
- Mentoring Support
- Peer Support Groups
- Hardship Funds and Practical Support
- Participation Opportunities
- Apprenticeships (funded by Cobtree Trust)
- Care Leavers Packs
- Joint Christmas Campaigns with KCC

- Alumni Support for young adults (like an extended family role)

YLF is fully committed to ensuring care leavers are supported, have access to funding, support and training, opportunities and employment as part of its programme, which:

- Supports care leavers practically in developing life skills
- Reduces care leavers who are at risk of being Not in Education, Employment or Training (NEET)
- Sustains tenancies and placement stability
- Reduces loneliness and isolation by giving someone to talk to

As part of YLF's offer, care leavers can refer (or be referred) for a mentor, a trained volunteer who is independent from the Care system and Corporate Parent. Often young people who have an Independent Visitor will extend support post 18 and ensure that young people in transition to independence receives consistent support from a trusted adult. Over the last 12 months, **55** care leavers have received support from a specialist Care Leavers Mentor.

"The support I get from my Leaving Care Mentor is unreal; she always replies to me when she is available and any time, I need support or I need a question answering she will sit on the phone to me or comes to see me. If I need to talk to her when I'm feeling low, I call her and she will always answer the phone. She is a well good listener and makes me laugh when I'm down, she always makes me see the positives in my life and I would recommend her to anyone as a Leaving Care Mentor. She is kind understanding and always wants to help me"
(Care Leaver)

YLF has developed a positive network and partnerships with local businesses, trusts and community groups to ensure care leavers can access work experience, apprenticeships, training opportunities and resources, i.e. Hygiene Bank. YLF has been able to distribute over £10,000 to care leavers in hardship grants, to support young people with clothing and equipment for work, pursue talents and interests and purchase resources for college/university. YLF also provides 'Welcome Packs' to care leavers moving into new accommodation, so they have essentials on arrival.

YLF has established a positive partnership with Kent County Council in running a fundraising campaign so that every Christmas, all 2,000+ Kent Care Leavers receive a Christmas gift.

YLF Apprenticeships

Thanks to funding from The Cobtree Trust, YLF is now in its 11th year of offering apprenticeships to care experienced young people who were previously not in education or employment. This ambitious scheme provides opportunities for care leavers to learn and develop skills for the world of work in a safe and supportive environment. Apprentices are required to complete an NVQ Level 2 Qualification and when the time has come for them to move on, they do so with a qualification, skills, experience and a new found confidence - along with a helping hand and practical help to find alternative employment.

"I have just attended training with your apprentice and wanted to say a Huge Thank You. It was so informative and coming from a residential home where young people often feel like they aren't heard or listened to. What you do with MCYPC in promoting a more positive outlook is amazing. H did a great job ay sharing her views and experiences."

YLF Empowering Our People

The Value and Benefits of Volunteering

Volunteers from YLF have once again shown how valuable the gift of time can be with over 1,900 people benefiting from that gift in 2024/25. YLF continues to recognise the importance of ensuring its team of 200 volunteers are trained and supported in delivering high quality frontline services and achieving the exemplary standards that have been set. YLF continues to be recognised as leading charity in Kent delivering volunteer led support, across all aspects of volunteer management, safer recruitment, selection, training, support and retention. Over the last 12 months YLF recruited and trained **73** new volunteers.

"I have been volunteering with YLF for several years now and as a retired children's nurse the charity has enabled me to continue to support vulnerable children and young people but in a less formal role. Seeing children positively impacted by community support is extremely rewarding and a huge highlight for me was receiving a voice note from a young person telling me how much he valued my support in a time that had been so very challenging for him. We get to witness both big and small wins frequently from the CYP themselves and their families. The progress the CYP make is truly inspirational."

Over the year, YLF's volunteers gave over **10,000** hours of frontline support to vulnerable people. When calculated at the minimum wage this equates to an estimated value of £125,000 – a gift to the Kent economy.

Volunteers tell us how they themselves also benefit from these volunteering activities. Their horizons have been broadened; they have found new employment/career pathways, supported their educational attainment and they are able to see beyond the stereotypes of 'young people today' and understand better the challenges and issues that some young people have to face.

"My experience from volunteering with YLF is how good it makes me feel. It's like having another family where you all support each other and are very looked after. There's always someone on hand if you're feeling overwhelmed. It's such a positive atmosphere.

We get to experience so many different things that make it great and watching how the children grow and how you've been a positive part of their lives just from being there feels great. It feels good to do something positive for people who so desperately need it. Knowing that what I'm giving is invaluable and appreciated to someone else. There's nothing I'd want to do more with my free time. A few years back I didn't think I was capable of anything like this. Now I couldn't imagine doing anything else."

YLF is delighted to have been awarded The National Appropriate Adult Network Standard and the NCVO Investing in Volunteers Award. This demonstrates that YLF is a supportive organisation to volunteer with and that there are effective systems in place for keeping volunteers and service users safe.

Student Placements & Work Experience

YLF also offers placements for MA and BA Social Work Students from local universities. These placements offer invaluable learning experiences to students to support them in their studies and future career goals.

We have also offered young people, supported by our programmes, unique work experience opportunities, learning about the world of work in a thriving charity environment.

"I have now come to the end of my 70-day placement with YLF and I would like to thank everyone for making my time with you all so enjoyable. I have learnt so so much from you all and hope to continue a small volunteering role when I can. Being able to see a 'niche' side of the profession I want to go into and seeing how social workers affect so many young people whether that be positively or negatively. I hope to positively impact people and this placement has helped me to develop the skills and knowledge to do this. Thank you all again and I look forward to the future."

YLF - Financial Review

Going concern.

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves Policy

The policy in respect of reserve funds is to build and maintain reserves at a level sufficient to sustain and enhance existing work, where necessary and appropriate; enable the development of new areas of work and contribute towards the central costs of the charity. YLF Trustees aim to build free reserves to cover six months operational costs.

Total reserves are £566,363 of which, £480,586 are free reserves. This is slightly above the charity's reserves policy of allowing for 6 months of operating costs which equates to £441,628 to meet its charitable objectives over the coming period.

During the year, following the withdrawal of funding from Kent County Council, the Trustees took the strategic decision to utilise a proportion of the charity reserves in order to maintain mentoring support of young people and address the continued high demand this service. It was deemed that this was appropriate use of reserves whilst implementing a fundraising strategy to source external and sustainable funding for mentoring going forward, which has been secured for 2025.

Financial Overview

The charity generated total income of £983,562 during the year (2024: £925,845), primarily from contract income from local authorities, grants and fundraising events. Expenditure totalled £1,124,223 (2024: £1,103,149), resulting in a net deficit of £140,661(2024: £177,304 deficit). (see below)

Fund Performance

Unrestricted funds decreased by £92,047, reflecting the Board of Trustees strategic decision to maintain services despite funding being withdrawn due to funding constraints within a key partner. This has resulted in the charity running deficit for the past 3 years. Fortunately , the level of brought forward reserves had enabled the charity to continue its full range of services during these years of annual deficit. Post April 2025, the charity received confirmation of new funding via new contracts and has achieved increased donations. Indications are that the deficit will be substantially reduced in the year 2025/26 and will further improve in the following year once we have had the full annual benefit of these new funding arrangements. Restricted funds were applied in accordance with donor intentions, supporting YLF Youth Programmes and innovative developments in relation to YLF Futures Care Leavers Offer.

Risk Management

Risk management measures are in place covering both financial and non-financial risks. The latter category includes health and safety, lone working, business continuity and safeguarding the young people and vulnerable adults with whom the charity works. All activities involving young people are rigorously risk assessed.

The financial risks to which the charity might be exposed are regularly reviewed and action taken, as required, to protect the charity's cash assets.

Particular attention has been paid during the year to the risks the charity might face from changes in the social care landscape, funding environment and commissioning regime. A business continuity strategy and risk register are in place and monitored quarterly by the Finance and Risk Committee, a subcommittee of the Full Board of Trustees. They ensure that the charity can engage positively and creatively with the challenges and opportunities being presented and can also mitigate the impact of any reductions in local authority grants or external fundraising.

Principal Funding Sources

The charity's principal funding continues to come from local authority contracts for commissioned services and activities (44% of income). Fundraising events, fundraised grants and voluntary donations (48% of income) have played an increasingly important part during the year. The remaining 7% of income is made up of investment and earned income.

For every £1 raised by YLF fundraising activity, at least 90 pence is allocated to front line services and support.

Investment Policy

The Trustees have kept the charity's investment policy under review during the year balancing diversification, to ensure that funds placed on deposit are covered by compensation arrangements, with the need to obtain a reasonable return on investments.

YLF- Structure, Governance and Management

Constitution

The Young Lives Foundation is a registered as a charitable company limited by guarantee and was set up by a Trust Deed.

Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees as defined by Section 97 of the Charities Act 1993.

All Trustees give their time voluntarily and receive no benefits from the charity.

The charity is fortunate in retaining Trustees who have a demonstrable commitment to its work and who collectively possess a range of business and professional skills including business management and development, finance and fundraising, marketing, HR and family law. YLF also has Trustees who acts as a frontline volunteer with the charity and Trustees with lived experience having previously been supported by the charity.

Trustee Induction and Training

Trustees receive regular written and oral briefings on the charity's services and activities. There are also opportunities during the year for Trustees to meet with staff, volunteers and young people with whom the charity works.

Those invited to become Trustees have opportunities to meet with the Chairman and existing Trustees and with the CEO and YLF staff team to discuss the role and to learn more about the charity's organisation, aims, objectives and operations. New Trustees also receive a comprehensive induction to the work and management of the charity from the CEO and an experienced Trustee and undertake training on Safeguarding, GDPR, Prevent and Equality and Diversity.

The Board

The Board of Trustees meets at least four times a year.

The Board has overall responsibility for the effective governance of the charity and for setting the long-term strategy. Managerial responsibility is delegated to the CEO.

In addition, there are sub-committees of the Board where vital areas of the charity's governance can be given more focused input. Sub Committees are Finance and Risk, Fundraising and Governance. Trustees also commission an annual Safeguarding Audit of YLF's safeguarding policies and practices.

Trustees undergo training relevant to their duties and responsibilities during their term in office, undertaking mandatory eLearning as required. YLF adopts the Charity Commission Good Governance Code as a benchmark for the governance of the charity.

Plans for Future Period

The Young Lives Foundation is dedicated to maintaining the highest standards of practice throughout its work with vulnerable young people.

The input and feedback given by partners, professionals, staff, volunteers and most importantly, the young people supported is highly valued. YLF aims to develop and enhance its services to meet the needs and demands of beneficiaries each year whilst ensuring that positive outcomes are achieved.

YLF launched a new 5-year strategy in 2024, with the objectives of protecting, building and strengthening the charity to ensure it can sustain and develop activity and support and be the best it can be through:

- **Effective Programmes**
- **Empowered People**
- **Sustainable & Resilient Infrastructure**

Be the Best We Can Be Through Effective and Responsive Programmes

We are led by the needs of young people, providing high quality programmes which are measurable, efficient, innovative and offer added social value:

- **Be Effective**
  - Embed a variety of inclusive measuring tools to review and evidence quality and impact on young people's lives.
  - Guarantee programmes meet National Standards and undertake collaborative benchmarking with partners to inform and improve practice.
  - Demonstrate and communicate impact and added social value across all programmes and the 'YLF Way' (being the best we can be) to a wider audience.
  -
- **Be Responsive**
  - Increase organizational capacity to meet the needs of young people in a timely way.
  - Increase and maximize technologies and resources in the digital world to ensure programmes are accessible and inclusive for young people, volunteers, and donors/supporters.

- **Increase Reach**
  - Increase programmes that are flexible and innovative to ensure more young people can be supported year on year.
  - Grow effective collaborations internally and externally to ensure young people can access the best support available.
  - Increasing availability of new, well-resourced, and innovative spaces for young people and volunteers to access and work from

Empowering People to Be the Best They Can

Sustain our reputation as an outstanding employer and place to volunteer, a champion of development, inclusion, recognition and aspiration.

- **Empowering strong and effective individuals, teams, leadership and governance**
  - Embed a set of key competencies and opportunities with training and development programmes to build appropriate skills and expertise across the charity.

- **Ensure the YLF Volunteer experience is the best it can be, volunteers are valued and embedded in the charity (The YLF Way)**
  - Have an effective Volunteer Recruitment Strategy ensuring capacity to meet demand and that recruitment processes are accessible and timely.
  - Develop effective support packages for volunteers across programmes with reward and recognition built in, so that volunteers are retained and get the best volunteering experience (The YLF Way)

Investment in Resources Towards a Self -Sustaining and Resilient Charity

Maintain and grow our financial sustainability and resilience towards a self-sustaining, secure charity, maximizing resources and is resilient to change and challenges

- **Develop and implement an ambitious fundraising strategy**
  - Increase reach across a wide-ranging audience, utilising a variety of fundraising tools which are inclusive, accessible, time and cost efficient.
  - Retain and improve relationships with donors and offer regular communications about our work, and the difference they make through their donations and support.

- **Develop innovative and ambitious strategies for YLF trading and social enterprises**
  - Increase opportunities and business models for compliant charity trading to generate income.
  - Develop structures for delivering entrepreneurial programmes as social enterprises to generate income.

- **Ensuring the charity remains financially secure**
  - Maintain responsible levels of reserves in line with the reserves policy, investing in low-risk investments to generate income.
  - Ensure overhead costs are constantly minimized.

Post Balance Sheet Events

There have been no events since the Balance Sheet date that have materially altered the position of the charity as represented within these financial statements.

Trustees' Responsibilities

The Trustees (who are also the directors of YLF for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and;
- that Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6 October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the company on 6 October 2025.

The auditors, Kreston Reeves, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 26th November 2025 and signed on their behalf by: -

A Godden | CHAIRMAN

Registered office 71 College Road, Maidstone Kent ME15 6SX

Independent auditors' report to the Members of The Young Lives Foundation

Opinion

We have audited the financial statements of The Young Lives Foundation (the 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 United Kingdom, including the Financial Reporting Council'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.

Independent auditors' report to the Members of The Young Lives Foundation (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Independent auditors' report to the Members of The Young Lives Foundation (continued)

Auditors' 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 Auditors' 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.

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:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and sector, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to management bias in accounting estimates and judgemental areas of the financial statements such. Audit procedures performed by the audit engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Independent auditors' report to the Members of The Young Lives Foundation (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

Kreston Reeves Audit LLP

Samantha Rouse FCCA DChA (Senior statutory auditor)
for and on behalf of
Kreston Reeves Audit LLP

Statutory Auditor
Chatham Maritime

Date: 27 November 2025

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	**15,862**	**173,364**	**189,226**	59,930
Charitable activities	4	**203,527**	**519,277**	**722,804**	831,201
Other trading activities	5	**2,249**	**41,622**	**43,871**	32,492
Investments	6	**-**	**27,661**	**27,661**	2,222
Total income		**221,638**	**761,924**	**983,562**	925,845
Expenditure on:					
Charitable activities	7	**270,252**	**853,971**	**1,124,223**	1,103,149
Total expenditure		**270,252**	**853,971**	**1,124,223**	1,103,149
Net movement in funds		**(48,614)**	**(92,047)**	**(140,661)**	(177,304)
Reconciliation of funds:					
Total funds brought forward		**134,391**	**572,633**	**707,024**	884,328
Net movement in funds		**(48,614)**	**(92,047)**	**(140,661)**	(177,304)
Total funds carried forward		**85,777**	**480,586**	**566,363**	707,024

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

The notes on pages 29 to 41 form part of these financial statements.

The Young Lives Foundation

(A company limited by guarantee)
Registered number: 05999166

Balance sheet
As at 31 March 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	12		**-**		-
			-		-
Current assets					
Debtors	13	**13,372**		46,466	
Cash at bank and in hand		**622,778**		761,100	
		636,150		807,566	
Current liabilities					
Creditors: amounts falling due within one year	14	**(69,787)**		(100,542)	
Net current assets			**566,363**		707,024
Total assets less current liabilities			**566,363**		707,024
Total net assets			**566,363**		707,024
Charity funds					
Restricted funds	15		**85,777**		134,391
Unrestricted funds	15		**480,586**		572,633
Total funds			**566,363**		707,024

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorized for issue by the Trustees on and signed on their behalf by:

A Godden
(Chair of Trustees)
Date: 26th November 2025

The notes on pages 29 to 41 form part of these financial statements.

Statement of cash flows
For the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	**(165,983)**	(151,768)
Cash flows from investing activities		
Dividends, interests and rents from investments	**27,661**	2,222
Net cash provided by investing activities	**27,661**	**2,222**
Cash flows from financing activities		
	-	**-**
Change in cash and cash equivalents in the year	**(138,322)**	**(149,546)**
Cash and cash equivalents at the beginning of the year	**761,100**	910,646
Cash and cash equivalents at the end of the year	**622,778**	761,100

The notes on pages 29 to 41 form part of these financial statements

Notes to the financial statements
For the year ended 31 March 2025

1. General information

The Young Lives Foundation is a company, limited by guarantee, incorporated in England and Wales. The company registration number is 05999166.

The registered office address is 71 College Road, Maidstone, Kent, ME15 6SX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Young Lives Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 March 2025

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	15,862	173,364	**189,226**	59,930
Total 2024	18,517	41,413	59,930	

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Local Authority Service Agreements	15,481	466,173	**481,654**	507,448
Fundraised Income - Grants and Trusts	185,041	7,370	**192,411**	284,582
Fundraised income - Events	-	22,853	**22,853**	17,712
Earned income	3,005	22,881	**25,886**	21,459
	203,527	519,277	**722,804**	831,201
Total 2024	198,067	633,134	831,201	

5. Income from other trading activities

Income from fundraising events

	Restricted funds 2025 £	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Fundraising Events	2,249	41,622	**43,871**	32,492
Total 2024	26,154	6,338	32,492	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	27,661	**27,661**	2,222
Total 2024	2,222	2,222	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	270,252	853,971	**1,124,223**	1,103,149
Total 2024	250,286	852,863	1,103,149	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable Activities	1,011,707	112,516	**1,124,223**	1,103,149
Total 2024	994,861	108,288	1,103,149	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	825,362	**825,362**	821,451
Project expenses	186,345	**186,345**	173,410
	1,011,707	**1,011,707**	994,861
Total 2024	994,861	994,861	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Repairs & Maintenance	1,706	**1,706**	2,212
Legal & Professional	19,802	**19,802**	12,134
Rent, Rates & Utilities	24,622	**24,622**	24,816
Printing, Postage & Stationery	13,656	**13,656**	10,723
IT costs	18,334	**18,334**	17,988
Telephone costs	17,957	**17,957**	16,500
Motor costs	8,331	**8,331**	7,817
Sundry expenditure	7,847	**7,847**	14,535
Fundraising costs	-	**-**	1,323
Interpreting costs	261	**261**	240
	112,516	**112,516**	108,288
Total 2024	108,288	108,288	

9. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**11,500**	7,800

10. Staff costs

	2025 £	2024 £
Wages and salaries	**736,024**	740,255
Social security costs	**58,708**	50,766
Contribution to defined contribution pension schemes	**30,630**	30,430
	825,362	821,451

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	**37**	35

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 No.
Employees	**24**	24

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

	2025 No.	2024 No.
In the band £70,001 - £80,000	**1**	1

The total employment benefits including employers' pension contributions and employers' national insurance of the key management personnel were £212,197 (2024 - £178,469)

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £162).

12. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2024	**22,075**	**2,793**	**24,868**
At 31 March 2025	**22,075**	**2,793**	**24,868**

12. Tangible fixed assets (continued)

	Motor vehicles £	Office equipment £	Total £
Depreciation			
At 1 April 2024	**22,075**	**2,793**	**24,868**
At 31 March 2025	**22,075**	**2,793**	**24,868**
Net book value			
At 31 March 2025	**-**	**-**	**-**
At 31 March 2024	-	-	-

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	**7,852**	44,388
Other debtors	**-**	1,264
Prepayments and accrued income	**5,520**	814
	13,372	46,466

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	**6,002**	5,464
Other taxation and social security	**13,844**	26,268
Other creditors	**11,717**	13,153
Accruals and deferred income	**38,224**	55,657
	69,787	100,542

Notes to the financial statements
For the year ended 31 March 2025

15. Statement of funds

Statement of funds - current year

	As restated Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	**572,633**	**761,924**	**(853,971)**	**480,586**
Restricted funds				
Leaving care	**58,648**	**93,661**	**(112,592)**	**39,717**
Cobtree Trust Aprentices	**12,934**	**13,700**	**(10,243)**	**16,391**
Hardship grants	**5,771**	**5,720**	**(5,423)**	**6,068**
Positive activities (Legends Programme)	**45,601**	**106,341**	**(117,394)**	**34,548**
Reaching Communities (National Lottery)	**11,437**	**2,216**	**(24,600)**	**(10,947)**
	134,391	**221,638**	**(270,252)**	**85,777**
Total of funds	**707,024**	**983,562**	**(1,124,223)**	**566,363**

Cobree Trust Apprentices – This is an agreement that we used this grant to pay an apprentice

Hardship Grants – These are individual grants that are requested for and only used for the purpose applied for, for example help with course fees, interview/work clothing or travel costs.

Positive Activities (Legends programs) – These are grants that specifically require us to use them in the youth hubs

Reaching communities (National Lottery) – This project grant is to support young people to thrive through highly effective and accessible programmes where they: are given a voice, are heard and empowered are supported by consistent adults through times of challenge and change have opportunities and resources to be happy and thrive.

Leaving Care – This fund consists of several awarded grants, to support care leavers with activities, such as ‘Supper Clubs’ where they can interact/engage with peers and mentoring and our Christmas campaign which raises fund to provide 2000 care leavers with a gift voucher and the opportunity to attend a Christmas dinner on Christmas day.

Notes to the financial statements
For the year ended 31 March 2025

15. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 April 2023 £	As restated Income £	As restated Expenditure £	As restated Balance at 31 March 2024 £
Unrestricted funds				
General Funds	742,388	683,107	(852,862)	572,633

	As restated Balance at 1 April 2023 £	As restated Income £	As restated Expenditure £	As restated Balance at 31 March 2024 £
Restricted funds				
Leaving care	65,333	40,377	(52,593)	53,117
Cobtree Trust Aprentices	10,256	13,200	(10,522)	12,934
Hardship grants	1,853	8,905	(4,987)	5,771
Positive Activities	64,498	180,256	(182,185)	62,569
	141,940	242,738	(250,287)	134,391
Total of funds	884,328	925,845	(1,103,149)	707,024

16. Summary of funds

Summary of funds - current year

	As restated Balance at 1 April 2024 £	**Income £**	**Expenditure £**	**Balance at 31 March 2025 £**
General funds	**572,633**	**761,924**	**(853,971)**	**480,586**
Restricted funds	**134,391**	**221,638**	**(270,252)**	**85,777**
	707,024	**983,562**	**(1,124,223)**	**566,363**

16. Summary of funds (continued)

Summary of funds - prior year

	As restated Balance at 1 April 2023 £	As restated Income £	As restated Expenditure £	Balance at 31 March 2024 £
General funds	742,388	683,107	(852,862)	572,633
Restricted funds	141,940	242,738	(250,287)	134,391
	884,328	925,845	(1,103,149)	707,024

17. Prior year adjustment

Following a review of funding arrangements, income from certain local authority contracts and grants was reclassified from restricted to unrestricted funds. These funds were previously treated as restricted but did not meet the Charities SORP definition, as they were governed by service level agreements rather than donor-imposed restrictions.

Comparative figures have been restated to reflect this, resulting in:

A decrease in restricted funds of £445,041.
A corresponding increase in unrestricted funds of £445,041.

There is no impact on the total funds or net assets of the charity.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	**Unrestricted funds 2025 £**	**Total funds 2025 £**
Current assets	85,777	550,373	**636,150**
Creditors due within one year	-	(69,787)	**(69,787)**
Total	85,777	480,586	**566,363**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year (as restated)

	As restated Restricted funds 2024 £	As restated Unrestricted funds 2024 £	Total funds 2024 £
Current assets	134,391	673,175	807,566
Creditors due within one year	-	(100,542)	(100,542)
Total	134,391	572,633	707,024

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Acti vities)	**(140,661)**	(177,304)
Adjustments for:		
Dividends, interests and rents from investments	**(27,661)**	(2,222)
Decrease in debtors	**33,094**	8,677
Decrease in creditors	**(30,755)**	19,081
Net cash used in operating activities	**(165,983)**	(151,768)

20. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	**622,778**	761,100
Total cash and cash equivalents	**622,778**	761,100

21. Analysis of changes in net debt

	At 1 April 2024 £	**Cash flows £**	**At 31 March 2025 £**
Cash at bank and in hand	**761,100**	**(138,322)**	**622,778**
	761,100	**(138,322)**	**622,778**

22. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £30,630 (2024 - £30,430). Contribution totalling £6,954 (2023 - £8,390) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	**19,833**	20,996
Later than 1 year and not later than 5 years	**28,005**	47,838
	47,838	68,834

24. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

25. Related party transactions

A wife of a trustee who volunteers for the charity was reimbursed £558 for expenses relating to mileage in the 2024. There was no such balances in the year.

A Godden (Trustee) is a member of key management of Heathcote Holdings who donated £4,734 during the year (2024- £20,000). No balances were outstanding at the end of either year.

All other trustee donations in aggregate amount to £2,480 with no conditions attached to them.

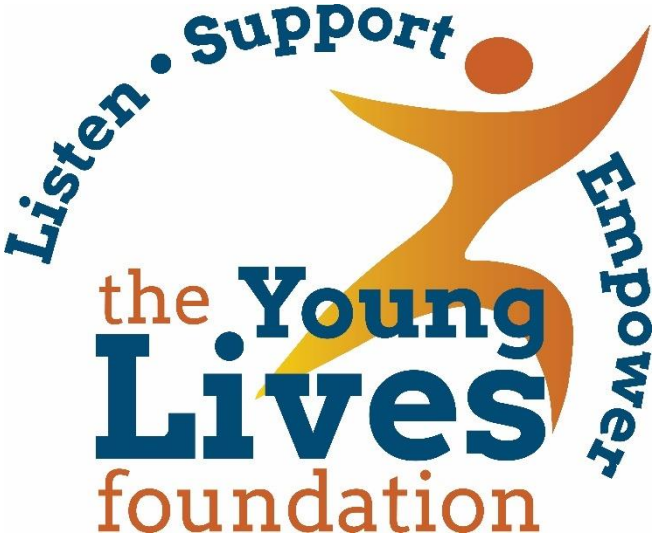
S Fishenden (Trustee) received £578 to cover expenses in his role as a volunteer independent visitor during the year.

No other related party transactions occured to the year ended 31 March 2025 (2024 - £20,558).

THE YOUNG LIVES FOUNDATION

England & Wales - Charity number 1119528

Accounts



Registered Number 05999166

Charity Number 1119528

The Young Lives Foundation

A Company Limited by Guarantee

Financial Statements - Year Ended 31 March 2024

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Kreston Reeves
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
ME4 4QU

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales.Registered Charity Number: 1119528. Company Number: 5999166.

THE YOUNG LIVES FOUNDATION

REFERENCE & AMNISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees and Directors - The Directors and Trustees that served during the year were:

A M Fisher, Trustee

A Godden, Trustee *(Vice Chair)*

M L Hodges, Trustee (Resigned, December 2023)

L Hutchinson, *(Chairman)*

K A Nichol, Trustee (Appointed, September 2023)

I C Pearson, Trustee (Resigned, September 2024)

R Oates, Trustee (Appointed, March 2024)

P S Powell, Trustee,

S H Wallace, Trustee

S J Williams, Trustee (Resigned, June 2024)

Charity Number: 1119528

Company Number: 05999166

Company Secretary: S H Wallace

Chief Executive Officer: S M Gray

Registered Address: 71 College Road, Maidstone, Kent ME15 6SX

Independent Auditors: Kreston Reeves, Montague Place, Quayside, Chatham Maritime, Chatham, ME4 4QU

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales.Registered Charity Number: 1119528. Company Number: 5999166.

The Young Lives Foundation - Objectives and Activities for Public Benefit

The objectives of the charity, as set out in the memorandum of association, are:

(a) To meet the needs of young people and to promote their personal and social development and advancement in life by providing information, assistance and advice; and

(b) To meet the needs of adults over the age of 25 who have formerly received support from the charity, or such adults who are in need or socially or economically disadvantaged, by providing information, assistance and advice.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit reporting when reviewing the charity's aims and objectives and in planning future activities.

The Young Lives Foundation (YLF) has continued to provide a range of services and activities for the benefit of those in need across the South-East of England in line with the charity's vision:

'We want all young people to live in communities where they are heard, are safe and supported; with opportunities to thrive.'

YLF works to achieve this by delivering on a mission; to support young people to thrive through highly effective and accessible programmes where:

- **Young People's voices are heard and empowered (*LISTEN)***
- **Young People are supported by consistent adults through times of challenge and change *(SUPPORT)***
- **Young People have opportunities and resources to be happy and thrive *(EMPOWER)***

YLF support is delivered through a set of unique programmes in the following areas:

- **Youth Programmes**
- **Advocacy Programmes**
- **Programmes for Care Leavers (Including Apprenticeships)**

These programmes are delivered by trained staff and volunteers in 'The YLF Way'; embedding our charity values:

- **Passionate –** a charity that genuinely cares about young people and is driven by passion and setting high standards
- **Stable and Consistent –** offering long term support and a stable presence in communities and people's lives

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- **Integrity –** transparent and honest with strong moral principles and clear about what to do and why
- **Innovative & Flexible –** 'A can do' charity, agile and adaptable to change, open to new ways of working with courage and ambition to learn, grow and offer value
- **Gratitude –** recognizing and valuing the contributions and support of others, always saying thank you for the gifts of time, money and support
- **Respectful –** treating all people equally and fairly

YLF Activities and Achievements

The last 12 months has presented continued challenges to the charity, particularly in respect of the higher costs of living, which has impacted on both fundraising and volunteer recruitment. YLF has responded with innovative strategies in response to these challenges with some success. However, the higher costs of living also resulted in higher demand for YLF Programmes to support families and young people.

The impact of the COVID-19 Pandemic on children, young people and families remains prevalent. YLF continues to receive high referral rates for young people impacted by the restriction during that time, seeking support for impact on mental health and emotional resilience, isolation, social integration and attendance or attainment in education and employment.

Despite these challenges, YLF continues to demonstrate a high degree of resilience, being agile to change, mobilising rapidly to varying demands whilst ensuring the charity and its people maintain the charity's mission and values, supporting over 2,000 people in 2023/24.

YLF continues to see growth, in line with its ambitious strategy, being responsive and effective with the development of new support programmes, reaching wider groups of young people, recruiting and retaining a diverse and high performing team of volunteers, maintaining fundraising targets to resource much needed support programmes, whilst remaining financially secure with a shift to self-sustaining programmes.

Feedback from young people and other stakeholders is used to affirm what a positive impact the support provided by YLF has on the lives of young people.

"YLF's success is a testament to the incredible efforts the entire YLF community puts into providing services to so many, and the genuine belief in the mission to bring about change, provide support, empower children and young people, and ensure that the voices of children in care, care leavers, and all those involved with children's services are heard." (Commissioning Manager, Medway Council)

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YLF Advocacy Programmes

YLF's Rights, Representation and Advocacy Programmes, continue to support an increasing number of vulnerable people each year with a wide range of issues.

Enabling young people's voices to be heard in the decisions that affect their lives, providing consistent and stable adults and ensuring they are safeguarded in these processes is central to YLF's mission and activity. Over **2,250** people were supported through our Advocacy Programmes in 2023/24.

Advocacy Services

YLF provides the Rights and Advocacy service for young people receiving or eligible to receive support from both Kent and Medway Children's Services and children placed into Kent with neighbouring authorities. These services are commissioned by each local authority under their statutory obligations.

In 2023/24, YLF advocates supported **554** young people who presented with a wide range of issues. Demand far exceeded the commissioning requirements, despite this, YLF Advocates were able to deliver quality support, evidence the outcomes and impact of advocacy interventions, whilst also evidencing added social value.

YLF's advocates supported young people, aged 5-24, through direct advocacy support, or by empowering the young person to self-advocate. Young people present to YLF with a wide range of issues relating to their lives, which this year included: placement moves, leaving care, education, housing, legal or financial matters, appropriateness of treatment, standards of care, and family contact.

YLF's advocates also support and/or represent children and young people in meetings where decisions are being made about their lives. These meetings include Care Plan Reviews, care proceedings, Joint Housing Assessments and Family Group Conferences.

YLF delivers the service using a team of experienced and trained advocates combining an extensive range of skills and experience to support the individual needs of young people accessing the service.

"I hope you don't mind me emailing directly, but I wanted to provide some feedback on one of your advocates. AM has been involved with a number of cases at Maidstone recently where he has supported 16/17-year-olds during a Joint Housing Assessment. Some of those cases were very challenging for a variety of reasons, but I have received nothing but glowing feedback from multiple members of my team about AM. I myself have seen him at work and corresponded with him regarding one particular case and was impressed at how he championed and challenged appropriately on behalf of those he advocates for. As I understand it, my team have described him as "brilliant", "excellent", "calm", "amazing" and expressed just how well he delivers the advocacy to the young people he supports. Please do accept my thanks and that of my team for the work Andrew has done. He is an asset to your organisation and we look forwards to working with him again in the future." (Housing Manager, District Council)

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"I just wanted to say a massive thank you from all my family members for all the amazing work you've done for our little E. It's been amazing working with you, and I wish you well on your future endeavours, you'll be amazing at your new job just like you are now. E has already said she's going to be very lost without you, and to be fair so will I."

"I feel much happier and calmer now I have spoken to you. I feel like someone is actually listening to me finally and cares about how I feel".

"Despite the difficulties you face, you are still one of the best advocacy services in the country" (Office of the Children's Commissioner)

Accompanying Adult Service

When asylum seeking children arrive in the UK unaccompanied, there will sometimes be confusion over their age. YLF has been delivering the Accompanying Adult Service across Kent for over 8 years, assisting in an age assessment interview process. YLF's Accompanying Adults are trained staff and volunteers, who ensure interviews are conducted properly and fairly and are compliant with legal requirements.

YLF Accompanying Adult Volunteers act independently from the Local Authority and are fully trained to ensure they can give the best support during assessments. The role of the Accompanying Adult is to ensure that the child understands why the age assessment is taking place and has an interpreter present, and to facilitate communication between all parties.

YLF's experience in working with vulnerable young people in times of distress, particularly in an interview setting, means it can offer excellent support to the young person and provide the right training to the volunteers who are delivering this crucial frontline work.

In the last 12 months YLF supported **95** people at age assessment interviews.

Independent Person Service

An Independent Person (IP) is appointed to oversee the process of a Stage Two Complaint Investigation when a local authority receives a complaint about a child they have supported.

An IP is not an Advocate for the complainant. The role of the IP is to work alongside the Investigating Officer (IO) to provide an independent and objective view into the investigation of the complaint.

YLF's IPs are self-employed to avoid conflict of interest and comply with timescales for completion (up to a maximum 65 working days) in line with the requirements of The Children Act 1989

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Representations Procedure Regulations and Guidance, 'Getting the Best from Complaints'. IPs provide a written report on the investigation written in plain language.

Secure Panel Reviews

YLF can provide trained and experienced staff to support further statutory processes such as Return Interviews and Secure Panel Reviews. YLF staff have expertise to ensure the young person has opportunities to express their views and opinions, feel listened to and, when appropriate, offer advice on further support or signpost them to other supportive services.

Although independent from local authorities, YLF staff have established excellent protocols for partnership working with social work teams and are key in the delivery of effective communications which help safeguard young people.

Appropriate Adult Service

YLF recruits, trains and supports volunteers to act as appropriate adults for young people aged 10-17 and vulnerable adults when they are in Kent Police custody. The presence of an appropriate adult is a legal requirement under the Police and Criminal Evidence Act 1984 (PACE). In most cases, this role is carried out by a parent, family member, or carer, but when one of these is not in attendance, Kent Police call a volunteer to act as the appropriate adult.

The role of an appropriate adult is to monitor procedures in custody, facilitate communication between the detained person and the police and to ensure that the detained person is safeguarded whilst in custody. In addition to the above, YLF volunteers will raise any concerns they have about the safety or well-being of the detained person outside the police custody environment.

In the year, YLF's appropriate adults attended custody suites on **1,324** occasions.

YLF is delighted and incredibly proud that the Appropriate Adult Service received The Queen's Award for Voluntary Service (QAVS).

The service is available to all custody suites in the Kent Police area and is funded through Kent County Council and Medway Council under a contract.

YLF's Appropriate Adult Service meets the national standards set by the National Appropriate Adult Network and Home Office.

"M was a face I saw both from my role as a custody Sgt upon promotion at Medway custody, and now in my role as the head of that department. M was always a consistent face in the custody suite and had a pragmatic way of dealing with the challenges as they came up. He was always straight talking and was a character within the custody environment, everyone knows him. His professionalism and dedication to your work in the appropriate adult arena will be missed, I am personally grateful for his support over the years and I hope you enjoy your well-deserved retirement, thank you." (Chief Inspector & Head of Custody, Kent Police)

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Medway Children and Young People's Council (MCYPC)

YLF facilitates and supports young people speaking collectively about their experiences of being in care – principally through the Medway Children and Young People's Council (MCYPC).

YLF provides the MCYPC for Medway Council and facilitates young people's involvement and engagement with the local authority as their corporate parent. The overall aim of MCYPC is to be the effective and representative voice of all children and young people in and leaving Medway Council's care, influencing the local authority's policy, performance, practice and provision affecting life in care.

The MCYPC has a mission to:

- Empower and promote the voice of Medway's children in care and care leavers
- Improve resilience and social and emotional wellbeing
- Improve the experiences of those growing up in or leaving care
- Influence policy and practice
- Provide positive and educational experiences

Members of the MCYPC have continued being the voice of Medway's 400 plus children in care by attending formal meetings with the Director of Children's and Adults' Services and by providing a proactive voice on the Corporate Parenting Group.

During the year, over **160** young people participated in MCYPC Events and consultations, which included positive changes for individuals, influencing social care and health policy, changes to the wider community and changes to how MCYPC is delivered. This year MCYPC activities and campaigns include, the 'Change Makers Programme', undertaking voice of the child training, Time to Shine Awards Event for children in care and participation in Medway Council's staff recruitment processes.

"I feel like part of a team and we are making a difference for others, which is really important to me. That's why I am proud to be part of MCYPC."

"MCYPC is a safe place for me to go, where we do fun activities, chat about things around growing up in care, and tell the council what changes can happen to make it better…and everyone is just really nice."

"I am writing to celebrate and praise the hard work that took place to set up the amazing Football event tonight it was delightful to see so many happy children and young people having fun and enjoying the event. Plus, our amazing foster carers too.

I am so grateful to all who were able to attend, but also for all you do in Medway to challenge children and young people to succeed.

It's such a pleasure to work with committed professionals who dedicate their working day to ensure our children and young people matter in Medway. Your teams are truly awesome, and exceptional.

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Your generosity of time, and support, expertise and knowledge help to make such a difference. Your teams are always so helpful and so generous with their time."
(Foster Carer)

Befriending (Independent Visitors)

YLF also recruits, trains and supports volunteers to act as Independent Visitors (IV) or Befrienders for young people in care. The statutory role of the IV, as defined in The Children Act, is "to visit, advise and befriend" and to take a long-term interest in the young person's well-being and development.

YLF's befriending programme is designed for children in the care of local authorities and the Independent Visitor is a consistent and stable adult in the young person's life. Independent visitors spend good quality time with young people and vary the time between informal support and activities.

The service is available to any eligible young person placed in Kent or Medway, with referrals being received from the young person's Social Worker. The service is funded through agreements with Kent County Council and Medway Council and through spot-purchase arrangements with other local authorities who place young people into the region. This support and having a consistent adult supporting a child as they navigate growing up in care is invaluable and often YLF's Befrienders are the most consistent adult in the child's life.

Over **105** children benefitted from having a YLF Befriender last year.

"I just wanted you to know how impressed I have been with the work you have done with T. You could not have been a more perfect match with him, this arrangement has worked so well. You may never know how much you have helped him, but for him to be able to use public transport independently like he does now, was unthinkable a year or so ago. The impact of your support shines through in some of the changes he has made. I know he really values having you as his Independent Visitor."

"It's been really good, I am more confident than I was and the visits mean I can go out and learn new stuff away from others at home. I have not had this much fun for ages"

YLF Youth Programmes

YLF's investment in Youth Programmes has become increasingly important given recent cuts to youth work across Kent and the closing of youth centres. With a focus on trauma informed approaches, preventative initiatives and early interventions, YLF's Youth Programmes plug a vital gap in provision for children in tier 2-4 across the county and offer opportunities for education, one-to-one, small nurture groups or larger group programmes. YLF's district-based youth programmes offer safe and supportive spaces where young people are heard and have opportunities to thrive.

LEGENDS Positive Activities Programme

The Legends Programme continues to provide a safe and secure setting for disadvantaged young people to come together and be given opportunities to try new things. The young people engaging in

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these programmes are children in care, those with learning or behavioural difficulties or having special educational needs or those from deprived backgrounds. Most would not otherwise have the opportunity to enjoy some of the activities YLF has been able to offer them.

Funding from TNL Reaching Communities, Kent Community Foundation and Colyer Ferguson , have enabled YLF to expand the range of activities offered throughout the year and deliver new and increased opportunities for a wider range of young people.

Over **180** young people were supported during the year the past year, with 91% of these young people attending activities rating the programme as 10 out of 10.

"I want to say a huge thank you to YLF for everything they have done for my son. YLF have been the only consistent on a rocky road. He has never settled in any kind of group before, and usually gives up after a few weeks. He has been at the legends group for 3 years now!! You have given him opportunities and experiences he would have missed out on, and he has more confidence and self-esteem now. I truly believe you are a big part in his life and the reason why he is happier and the confident boy he is today."

The Legends Programme offers weekly youth interventions in targeted districts across Kent and Medway, working with early help teams, schools and district partners to ensure engaging programmes are available. These include more intensive school holiday programmes and residential experiences.

Alongside YLF's district-based hubs, offering safe spaces to meet, YLF offers 'virtual gaming groups', safe spaces for young people to meet online, where young people are provided with safe gaming zones to interact with peers, staff and volunteers, educating young people on how to game safely and the risks that the virtual gaming world can present.

Many young people lack opportunities, self-confidence, self-esteem and social skills. Many do not have appropriate role models and have limited relationships with peers. This is where the support of YLF makes a lasting difference.

100% of the Legends Programme activities offered are funded using YLF's fundraised income. YLF is extremely grateful to its supporters and grant making trusts for the success of these programmes.

YLF believes that involving the young people in designing, planning and then participating in each activity gives them ownership of their programme and an opportunity to develop life skills including budgeting, confidence and social skills.

"J has told us he wants to return to school now, so he can make friends like he has done at the Legends Hub. We have noticed his confidence grow, and for him to make this decision, shows how far he has come. He really struggled to form any kind of friendships, hence the need for home schooling for the last 2 years. We can't thank you enough for your help with his development in this area and being so patient with him."

Referrals to the programme are primarily from Specialist Children's Services, Foster Carers, Early Help Teams, Schools and other Voluntary Groups.

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Mentoring Programmes

YLF's mentoring programmes have been developed and expanded to meet the continued increase in demand, particularly for children and young people who have been identified as having increased needs due to the pandemic. YLF has established a successful model for delivering both group and one to one mentoring in schools and in the community. YLF's Mentoring Programmes benefit from funding from trusts, grant making bodies and corporate supporters.

YLF's successful mentoring programmes in primary and secondary schools, complement the work of the school and offers additional guidance and support to young people who have additional needs or are experiencing difficulties.

"Just spoke to F & he is in such good spirits. So different from the boy we had a year ago! We have noticed such a change in them both & have you to thank largely for that! So glad we have found you & have you working with us." (Head of Year, Comprehensive School)

YLF recruits, trains, supports and retains volunteers to act as mentors, who, motivate, guide and assist young people and work with them in the achievement of positive goals.

YLF's mentors build young people's self-esteem and confidence, encourage and reward positive behaviours, diverting them away from risk taking, crime and exploitation. They do this by introducing positive activities and assisting with the achievement of positive goals. During the past year, these goals included: building resilience, addressing safeguarding concerns, improving relationships within the home, returning to school, improving schoolwork/attendance, gaining work experience or employment and taking part in activities within their communities and/or school.

"'Having a mentor is having someone to talk to and it makes you feel like someone is listening and understands you. It's a chance to have a break from everything going on. I thought mentoring would just be talking about my family and be boring. It's been SO much more than that. It's helpful, motivating and empowering - I can be me. I don't know where I'd be now if I hadn't had mentoring for the last year. I'm so proud of how far I've come.!"

Over **260** young people received mentoring support from YLF last year.

85% of mentoring arrangements were successful in supporting the young person to achieve their agreed goals/objectives.

90% of young people receiving mentoring support show an increase in positive behaviour at home or school.

Referrals are received principally through the Early Help Teams, Social Workers and Schools.

"Having a mentor helps, it's kinda good. I personally love having a likeminded person to chat to. They make chatting away so easy but you don't necessarily have to chat about serious stuff and your emotions if you don't want to, so it is on your terms which works for me."

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YLF's Care Leavers Offer

YLF supports young people leaving foster care and transitioning to independent living through both its Advocacy Programmes and Youth Programmes. YLF also has a separate Care Leavers Offer, part of its strategic commitment to care leavers and as part of its pledge with the National Care Leavers Covenant. YLF's care leavers offer includes:

- Advocacy Support
- Mentoring Support (Life-skills, transition to independent living, routes into education & employment)
- Peer Support Groups (Supper Clubs)
- Hardship Funds and Practical Support (equipment, leisure pursuits etc.)
- Participation Opportunities (MCYPC (protected characteristics achievement) etc.)
- Apprenticeships (funded by Cobtree Trust)
- Care Leavers Packs (Starter packs for care leavers moving into accommodation)
- Weekly drop in (partnership with KCC)
- Joint Christmas Campaign with KCC
- Alumni Support for young adults (like an extended family role)

YLF is fully committed to ensuring care leavers are supported, have access to funding, support and training, opportunities and employment as part of its programme, which:

- Supports care leavers practically in developing life skills
- Reduces care leavers who are at risk of being Not in Education, Employment or Training (NEET)
- Sustains tenancies and placement stability
- Reduces loneliness and isolation by giving someone to talk to

As part of YLF's offer, care leavers can refer (or be referred) for a mentor, a trained volunteer who is independent from the Care system and Corporate Parent. Often young people who have an Independent Visitor will extend support post 18 and ensure that young people in transition to independence receives consistent support from a trusted adult. Over the last 12 months, **42** care leavers have received support from a specialist Care Leavers Mentor.

"Thank you so much for being there and all your amazing support. You have helped me get my place at university, gave me food when I had no money and helped me in so many other ways. You have listened and connected me to people I need. YLF brings many good things and opportunities for my life."

YLF has developed a positive network and partnerships with local businesses, trusts and community groups to ensure care leavers can access work experience, apprenticeships, training opportunities and resources, i.e. Hygiene Bank. YLF has been able to distribute over £8,000 to care leavers in hardship grants, to support young people with clothing and equipment for work, pursue talents and interests and purchase resources for college/university. YLF also provides 'Welcome Packs' to care leavers moving into new accommodation, so they have essentials on arrival.

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YLF has established a positive partnership with Kent County Council in running a fundraising campaign so that every Christmas, all 2,000+ Kent Care Leavers receive a Christmas gift.

"My mentor really helped me build confidence. She has helped me when I moved house, getting all the things I needed. The fact she was also in care means she gets it, and that has been really helpful."

YLF Apprenticeships

Thanks to funding from The Cobtree Trust, YLF is now in its tenth year of offering apprenticeships to care experienced young people who were previously not in education or employment. This ambitious scheme provides opportunities for care leavers to learn and develop skills for the world of work in a safe and supportive environment. Apprentices are required to complete an NVQ Level 2 Qualification and when the time has come for them to move on, they do so with a qualification, skills, experience and a new found confidence - along with a helping hand and practical help to find alternative employment.

"Being an Apprentice at YLF is amazing. It has given me opportunities and experiences I couldn't have dreamed of. I have skills and qualifications, achieved things I never thought I would and the support around me has been amazing".

YLF Empowering Our People

The Value and Benefits of Volunteering

Volunteers from YLF have once again shown how valuable the gift of time can be with over 2,000 people benefiting from that gift in 2023/24. YLF continues to recognise the importance of ensuring its team of 200 volunteers are trained and supported in delivering high quality frontline services and achieving the exemplary standards that have been set. YLF continues to be recognised as leading charity in Kent in delivering volunteer led support, across all aspects of volunteer management, safer recruitment, selection, training, support and retention. Over the last 12 months YLF recruited and trained **97** new volunteers.

"Having family is one thing, but having family who choose to be in your life is something entirely special. You truly brighten my day and make me feel so much better. You know how to make me smile and I appreciate you so much. "

Over the year, YLF's volunteers gave over 25,000 hours of frontline support to vulnerable people. When calculated at the minimum wage this equates to a value of £286,400.

Volunteers tell us how they themselves also benefit from these volunteering activities. Their horizons have been broadened; they have found new employment/career pathways, supported their educational attainment and they are able to see beyond the stereotypes of 'young people today' and understand better the challenges and issues that some young people have to face.

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"So proud to be involved with a great charity and the hard work YLF does. I am relishing my time as a volunteer and playing a small part in shaping lives, I'm learning so much so that the shaping of lives includes my own! "

YLF is delighted to have been awarded The National Appropriate Adult Network Standard and the NCVO Investing in Volunteers Award. This demonstrates that YLF is a supportive organisation to volunteer with and that there are effective systems in place for keeping volunteers and service users safe.

Student Placements & Work Experience

YLF also offers placements for MA and BA Social Work Students from local universities. These placements offer invaluable learning experiences to students to support them in their studies and future career goals.

We have also offered young people unique work experience opportunities, learning about the world of work in a thriving charity environment.

YLF - Financial Review

Going concern.

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves Policy

The policy in respect of reserve funds is to build and maintain reserves at a level sufficient to sustain and enhance existing work, where necessary and appropriate; enable the development of new areas of work and contribute towards the central costs of the charity. YLF Trustees aim to build free reserves to cover six months operational costs.

Total reserves are £707,024 of which, £127,592 is free reserves. The Trustees consider this is consistent with the charity's reserves policy allowing for 6 months of operating costs to meet its charitable objectives over the coming period.

During the year, following the withdrawal of funding from Kent County Council, the Trustees took the strategic decision to utilise a proportion of the charity reserves in order to maintain mentoring support of young people and address the continued high demand this service. It was deemed that this was appropriate use of reserves whilst implementing a fundraising strategy to source external and sustainable funding for mentoring going forward.

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Risk Management

Risk management measures are in place covering both financial and non-financial risks. The latter category includes health and safety, lone working, business continuity and safeguarding the young people and vulnerable adults with whom the charity works. All activities involving young people are rigorously risk assessed.

The financial risks to which the charity might be exposed are regularly reviewed and action taken, as required, to protect the charity's cash assets.

Particular attention has been paid during the year to the risks the charity might face from changes in the social care landscape, funding environment and commissioning regime. A business continuity strategy and risk register are in place and monitored quarterly by the Finance and Risk Committee, a subcommittee of the Full Board of Trustees. They ensure that the charity can engage positively and creatively with the challenges and opportunities being presented and can also mitigate the impact of any reductions in local authority grants or external fundraising.

Principal Funding Sources

The charity's principal funding (55% of income) continues to come from local authority contracts for commissioned services and activities. Fundraising events, fundraised grants and voluntary donations (43% of income) have played an increasingly important part during the year. The remaining 2% of income is made up of investment and earned income.

For every £1 raised by YLF fundraising activity, at least 90 pence is allocated to front line services and support.

Investment Policy

The Trustees have kept the charity's investment policy under review during the year balancing diversification, to ensure that funds placed on deposit are covered by compensation arrangements, with the need to obtain a reasonable return on investments.

YLF - Structure, Governance and Management

Constitution

The Young Lives Foundation is a registered as a charitable company limited by guarantee and was set up by a Trust Deed.

Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees as defined by Section 97 of the Charities Act 1993.

All Trustees give their time voluntarily and receive no benefits from the charity.

The charity is fortunate in retaining Trustees who have a demonstrable commitment to its work and who collectively possess a range of business and professional skills including business management

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and development, finance and fundraising, marketing, HR and family law. YLF also has Trustees who acts as a frontline volunteer with the charity and Trustees with lived experience having previously been supported by the charity.

Trustee Induction and Training

Trustees receive regular written and oral briefings on the charity's services and activities. There are also opportunities during the year for Trustees to meet with staff, volunteers and young people with whom the charity works.

Those invited to become Trustees have opportunities to meet with the Chairman and existing Trustees and with the CEO and YLF staff team to discuss the role and to learn more about the charity's organisation, aims, objectives and operations. New Trustees also receive a comprehensive induction to the work and management of the charity from the CEO and an experienced Trustee and undertake training on Safeguarding, GDPR, Prevent and Equality and Diversity.

The Board

The Board of Trustees meets at least four times a year.

The Board has overall responsibility for the effective governance of the charity and for setting the long-term strategy. Managerial responsibility is delegated to the CEO.

In addition, there are sub-committees of the Board where vital areas of the charity's governance can be given more focused input. Sub Committees are Finance and Risk, Fundraising and Governance. Trustees also commission an annual Safeguarding Audit of YLF's safeguarding policies and practices.

Trustees undergo training relevant to their duties and responsibilities during their term in office, undertaking mandatory eLearning as required. YLF adopts the Charity Commission Good Governance Code as a benchmark for the governance of the charity.

Plans for Future Period

The Young Lives Foundation is dedicated to maintaining the highest standards of practice throughout its work with vulnerable young people.

The input and feedback given by partners, professionals, staff, volunteers and most importantly, the young people supported is highly valued. YLF aims to develop and enhance its services to meet the needs and demands of beneficiaries each year whilst ensuring that positive outcomes are achieved.

YLF launched a new 5-year strategy in 2023, with the objectives of protecting, building and strengthening the charity to ensure it can sustain and develop activity and support and be the best it can be through:

- **Effective Programmes**
- **Empowered People**
- **Sustainable & Resilient Infrastructure**

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Be the Best We Can Be Through Effective and Responsive Programmes

We are led by the needs of young people, providing high quality programmes which are measurable, efficient, innovative and offer added social value:

- **Be Effective**
  - Embed a variety of inclusive measuring tools to review and evidence quality and impact on young people's lives.
  - Guarantee programmes meet National Standards and undertake collaborative benchmarking with partners to inform and improve practice.
  - Demonstrate and communicate impact and added social value across all programmes and the 'YLF Way' (being the best we can be) to a wider audience.

- **Be Responsive**
  - Increase organizational capacity to meet the needs of young people in a timely way.
  - Increase and maximize technologies and resources in the digital world to ensure programmes are accessible and inclusive for young people, volunteers, and donors/supporters.

- **Increase Reach**
  - Increase programmes that are flexible and innovative to ensure more young people can be supported year on year.
  - Grow effective collaborations internally and externally to ensure young people can access the best support available.
  - Increasing availability of new, well-resourced, and innovative spaces for young people and volunteers to access and work from

Empowering People to Be the Best They Can

Sustain our reputation as an outstanding employer and place to volunteer, a champion of development, inclusion, recognition and aspiration.

- **Empowering strong and effective individuals, teams, leadership and governance**
  - Embed a set of key competencies and opportunities with training and development programmes to build appropriate skills and expertise across the charity.

- **Ensure the YLF Volunteer experience is the best it can be, volunteers are valued and embedded in the charity (The YLF Way)**
  - Have an effective Volunteer Recruitment Strategy ensuring capacity to meet demand and that recruitment processes are accessible and timely.
  - Develop effective support packages for volunteers across programmes with reward and recognition built in, so that volunteers are retained and get the best volunteering experience (The YLF Way)

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Investment in Resources Towards a Self -Sustaining and Resilient Charity

Maintain and grow our financial sustainability and resilience towards a self-sustaining, secure charity, maximizing resources and is resilient to change and challenges

- **Develop and implement an ambitious fundraising strategy**
  - Increase reach across a wide-ranging audience, utilising a variety of fundraising tools which are inclusive, accessible, time and cost efficient.
  - Retain and improve relationships with donors and offer regular communications about our work, and the difference they make through their donations and support.

- **Develop innovative and ambitious strategies for YLF trading and social enterprises**
  - Increase opportunities and business models for compliant charity trading to generate income.
  - Develop structures for delivering entrepreneurial programmes as social enterprises to generate income.

- **Ensuring the charity remains financially secure**
  - Maintain responsible levels of reserves in line with the reserves policy, investing in low-risk investments to generate income.
  - Ensure overhead costs are constantly minimized.

Post Balance Sheet Events

There have been no events since the Balance Sheet date that have materially altered the position of the charity as represented within these financial statements.

Trustees' Responsibilities

The Trustees (who are also the directors of YLF for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the 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

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and;
- that Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 4th November 2024 and signed on their behalf by: -

L HUTCHINSON | CHAIRMAN

Registered office 71 College Road, Maidstone Kent ME15 6SX

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Independent auditor's report to the Members of The Young Lives Foundation

Opinion

We have audited the financial statements of The Young Lives Foundation (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

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.

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:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and sector, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to management bias in accounting estimates and judgemental areas of the financial statements such. Audit procedures performed by the audit engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Samantha Rouse FCCA DChA (Senior statutory auditor)
for and on behalf of
Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Chatham Maritime

Date: 5 November 2024

The Young Lives Foundation

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	**18,517**	**41,413**	**59,930**	132,406
Charitable activities	4	**733,512**	**97,689**	**831,201**	934,845
Other trading activities	5	**26,154**	**6,338**	**32,492**	9,083
Investments	6	**-**	**2,222**	**2,222**	823
Total income		**778,183**	**147,662**	**925,845**	1,077,157
Expenditure on:					
Charitable activities	7	**824,712**	**278,437**	**1,103,149**	1,021,232
Total expenditure		**824,712**	**278,437**	**1,103,149**	1,021,232
Net movement in funds		**(46,529)**	**(130,775)**	**(177,304)**	55,925
Reconciliation of funds:					
Total funds brought forward		**625,961**	**258,367**	**884,328**	828,403
Net movement in funds		**(46,529)**	**(130,775)**	**(177,304)**	55,925
Total funds carried forward		**579,432**	**127,592**	**707,024**	884,328

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

The notes on pages 28 to 40 form part of these financial statements.

The Young Lives Foundation

(A company limited by guarantee)
Registered number: 05999166

Balance sheet
As at 31 March 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	12		**-**		-
			-		-
Current assets					
Debtors	13	**46,466**		55,143	
Cash at bank and in hand		**761,100**		910,646	
		807,566		965,789	
Creditors: amounts falling due within one year	14	**(100,542)**		(81,461)	
Net current assets			**707,024**		884,328
Total assets less current liabilities			**707,024**		884,328
Total net assets			**707,024**		884,328
Charity funds					
Restricted funds	15		**579,432**		625,961
Unrestricted funds	15		**127,592**		258,367
Total funds			**707,024**		884,328

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

L Hutchinson
(Chair of Trustees)
Date: 4th November 2024

The notes on pages 28 to 40 form part of these financial statements.

The Young Lives Foundation
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	**(151,768)**	189,532
Cash flows from investing activities		
Dividends, interests and rents from investments	**2,222**	823
Net cash provided by investing activities	**2,222**	**823**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(149,546)**	**190,355**
Cash and cash equivalents at the beginning of the year	**910,646**	720,291
Cash and cash equivalents at the end of the year	**761,100**	910,646

The notes on pages 28 to 40 form part of these financial statements

Notes to the financial statements
For the year ended 31 March 2024

1. General information

The Young Lives Foundation is a company, limited by guarantee, incorporated in England and Wales. The company registration number is 05999166.

The registered office address is 71 College Road, Maidstone, Kent, ME15 6SX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Young Lives Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 March 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Donations	18,517	41,413	**59,930**	132,406
Total 2023	78,098	54,308	132,406	

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	**Total funds 2024 £**	As restated Total funds 2023 £
Local Authority Service Agreements	430,744	76,704	**507,448**	706,211
Fundraised Income - Grants and Trusts	284,582	-	**284,582**	200,671
Fundraised income - Events	-	17,712	**17,712**	6,406
Earned income	18,186	3,273	**21,459**	21,557
	733,512	97,689	**831,201**	934,845
Total 2023 as restated	922,375	12,470	934,845	

5. Income from other trading activities

Income from fundraising events

	Restricted funds 2024 £	Unrestricted funds 2024 £	**Total funds 2024 £**	As restated Total funds 2023 £
Fundraising Events	26,154	6,338	**32,492**	9,083
Total 2023 as restated	4,600	4,483	9,083	

Notes to the financial statements
For the year ended 31 March 2024

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	2,222	**2,222**	823
Total 2023	823	823	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	824,712	278,437	**1,103,149**	1,021,232
Total 2023	870,245	150,987	1,021,232	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable Activities	994,861	108,288	**1,103,149**	1,021,232
Total 2023	932,489	88,743	1,021,232	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	821,451	**821,451**	779,407
Project expenses	173,410	**173,410**	153,082
	994,861	**994,861**	932,489
Total 2023	932,489	932,489	

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Repairs & Maintenance	2,212	**2,212**	3,042
Legal & Professional	12,134	**12,134**	10,161
Rent, Rates & Utilities	24,816	**24,816**	24,334
Printing, Postage & Stationery	10,723	**10,723**	11,775
IT costs	17,988	**17,988**	25,243
Telephone costs	16,500	**16,500**	14,593
Motor costs	7,817	**7,817**	6,920
Sundry expenditure	14,535	**14,535**	(8,397)
Fundraising costs	1,323	**1,323**	538
Interpreting costs	240	**240**	534
	108,288	**108,288**	88,743
Total 2023	88,743	88,743	

9. Auditor's remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**7,800**	5,072

Notes to the financial statements
For the year ended 31 March 2024

10. Staff costs

	2024 £	2023 £
Wages and salaries	**740,255**	700,261
Social security costs	**50,766**	50,016
Contribution to defined contribution pension schemes	**30,430**	29,130
	821,451	779,407

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	**35**	39

The average headcount expressed as full-time equivalents was:

	2024 No.	2023 No.
Employees	**24**	27

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

	2024 No.	2023 No.
In the band £70,001 - £80,000	**1**	1

The total employment benefits including employers' pension contributions and employers' national insurance of the key management personnel were £178,469 (2023 - £166,360)

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2023	**22,075**	**9,338**	**31,413**
At 31 March 2024	**22,075**	**9,338**	**31,413**

12. Tangible fixed assets (continued)

	Motor vehicles £	Office equipment £	Total £
Depreciation			
At 1 April 2023	**22,075**	**9,338**	**31,413**
At 31 March 2024	**22,075**	**9,338**	**31,413**
Net book value			
At 31 March 2024	**-**	**-**	**-**
At 31 March 2023	-	-	-

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	**44,388**	46,784
Other debtors	**1,264**	7,268
Prepayments and accrued income	**814**	1,091
	46,466	55,143

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	**5,464**	4,620
Other taxation and social security	**26,268**	17,781
Other creditors	**13,153**	5,971
Accruals and deferred income	**55,657**	53,089
	100,542	81,461

Notes to the financial statements
For the year ended 31 March 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	**258,367**	**147,662**	**(278,437)**	**127,592**
Restricted funds				
Mentoring	**457,984**	**168,852**	**(225,248)**	**401,588**
Apprenticeship	**10,256**	**13,200**	**(10,522)**	**12,934**
Other	**1,853**	**8,905**	**(4,987)**	**5,771**
Positive activities	**64,499**	**180,256**	**(187,715)**	**57,040**
Rights, representation and advocacy services	**91,369**	**406,970**	**(396,240)**	**102,099**
	625,961	**778,183**	**(824,712)**	**579,432**
Total of funds	**884,328**	**925,845**	**(1,103,149)**	**707,024**

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds	337,270	72,084	(150,987)	-	258,367
Restricted funds					
Mentoring	419,126	357,596	(307,501)	(37,456)	431,765
Apprenticeship	19,164	12,000	(20,908)	-	10,256
Other	1,313	4,536	(3,996)	-	1,853
Positive activities	3,089	170,679	(150,807)	37,456	60,417
Rights, representation and advocacy services	39,030	417,590	(365,251)	-	91,369
Xmas appeal	9,411	38,072	(21,263)	-	26,220
YLF Golf day 2023	-	4,600	(519)	-	4,081
	491,133	1,005,073	(870,245)	-	625,961
Total of funds	828,403	1,077,157	(1,021,232)	-	884,328

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	**Income £**	**Expenditure £**	**Balance at 31 March 2024 £**
General funds	**258,367**	**147,662**	**(278,437)**	**127,592**
Restricted funds	**625,961**	**778,183**	**(824,712)**	**579,432**
	884,328	**925,845**	**(1,103,149)**	**707,024**

16. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	337,270	72,084	(150,987)	-	258,367
Restricted funds	491,133	1,005,073	(870,245)	-	625,961
	828,403	1,077,157	(1,021,232)	-	884,328

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	**Unrestricted funds 2024 £**	**Total funds 2024 £**
Current assets	579,432	228,134	**807,566**
Creditors due within one year	-	(100,542)	**(100,542)**
Total	579,432	127,592	**707,024**

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	625,961	339,828	965,789
Creditors due within one year	-	(81,461)	(81,461)
Total	625,961	258,367	884,328

Notes to the financial statements
For the year ended 31 March 2024

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	**(177,304)**	55,925
Adjustments for:		
Dividends, interests and rents from investments	**(2,222)**	(823)
Decrease in debtors	**8,677**	99,337
Increase in creditors	**19,081**	35,093
Net cash provided by/(used in) operating activities	**(151,768)**	189,532

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	**761,100**	910,646
Total cash and cash equivalents	**761,100**	910,646

20. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	**910,646**	**(149,546)**	**761,100**
	910,646	**(149,546)**	**761,100**

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £30,430 (2023 - £29,130). Contribution totalling £8,390 (2023 - £4,257) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	**20,996**	20,996
Later than 1 year and not later than 5 years	**47,838**	68,834
	68,834	89,830

23. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

24. Related party transactions

A wife of a trustee who volunteers for the charity was reimbursed £558 for expenses relating to mileage in the year. There was no balance outstanding as of the year end (2023 - £Nil).

A Godden (Trustee) is a member of key management of Heathcote Holdings who donated £20,000 during the year (2023- £ Nil). No balances were outstanding at the end of either year.

No other related party transactions occured to the year ended 31 March 2024 (2023 - £Nil).

THE YOUNG LIVES FOUNDATION

England & Wales - Charity number 1119528

Accounts

Registered Number | 05999166

Charity Number | 1119528

The Young Lives Foundation

A Company Limited by Guarantee

Financial Statements | Year Ended 31 March 2023

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

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25	**Statement Of Financial Activities**
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Kreston Reeves
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
ME4 4QU

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

THE YOUNG LIVES FOUNDATION

REFERENCE & AMNISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees and Directors | The Directors and Trustees that served during the year were:

A M Fisher (Appointed, April 2022), Trustee

A Godden, Trustee

M L Hodges, Trustee

L Hutchinson *(Chairman)*

I C Pearson, Trustee

P S Powell, Trustee,

R Smedy, Trustee (resigned 6 October 2022)

N S Smith, Trustee (resigned 8 August 2022)

S H Wallace, Trustee

S J Williams, Trustee

Charity Number | 1119528

Company Number | 05999166

Company Secretary | S H Wallace

Chief Executive Officer |S M Gray

Registered Address |71 College Road, Maidstone, Kent ME15 6SX

Independent Auditors | Kreston Reeves, Montague Place, Quayside, Chatham Maritime, Chatham, ME4 4QU

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

The Young Lives Foundation | Objectives and Activities for Public Benefit

The objectives of the charity, as set out in the memorandum of association, are:

(a) To meet the needs of young people and to promote their personal and social development and advancement in life by providing information, assistance and advice; and

(b) To meet the needs of adults over the age of 25 who have formerly received support from the charity, or such adults who are in need or socially or economically disadvantaged, by providing information, assistance and advice.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit reporting when reviewing the charity's aims and objectives and in planning future activities.

The Young Lives Foundation (YLF) has continued to provide a range of services and activities for the benefit of those in need across the South-East of England in line with the charity's vision:

'We want all young people to live in communities where they are heard, are safe and supported; with opportunities to thrive.'

YLF works to achieve this by delivering on a mission; to support young people to thrive through highly effective and accessible programmes where:

- **Young People's voices are heard and empowered (*LISTEN)***
- **Young People are supported by consistent adults through times of challenge and change *(SUPPORT)***
- **Young People have opportunities and resources to be happy and thrive *(EMPOWER)***

YLF support is delivered through a set of unique programmes in the following areas:

- **Mentoring & Befriending**
- **Advocacy & Children's Rights**
- **Positive Activities (Legends Programme)**
- **Apprenticeship & Training Programmes**

These programmes are delivered by trained staff and volunteers in 'The YLF Way'; embedding our charity values:

- **Passionate –** a charity that genuinely cares about young people and is driven by passion and setting high standards
- **Stable and Consistent –** offering long term support and a stable presence in communities and people's lives

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

- **Integrity –** transparent and honest with strong moral principles and clear about what to do and why
- **Innovative & Flexible –** 'A can do' charity, agile and adaptable to change, open to new ways of working with courage and ambition to learn, grow and offer value
- **Grateful –** recognizing and valuing the contributions and support of others, always saying thank you for the gifts of time, money and support
- **Respectful –** treating all people equally and fairly

YLF | Activities and Achievements

The last 12 months has presented significant challenges to the charity, particularly in respect of the uncertainty created by the retendering of the Advocacy, Rights and Representation contracts by both Kent County Council and Medway Council. The issuing of short-term extensions, whilst the local authority commissioning prepared for their procurement processes were disruptive, creating uncertainty for young people, staff and volunteers and short term strategies were required to maintain quality support. Having said that, YLF was successful in tendering for contracts across both local authorities, which has therefore now provided security and opportunity for the implementation of a new, ambitious strategy for the next 3 to 5 years, developing and delivering new, high quality Advocacy Programmes.

Additional challenges were created by the higher costs of living, which has impacted on both fundraising and volunteer recruitment. YLF has responded with innovative strategies in response to these challenges with some success. However, the higher costs of living has also resulted in higher demand for YLF Programmes from families and young people.

The impact of the COVID-19 Pandemic on children, young people and families is still prevalent in our communities, referral rates remaining higher than they were when compared to pre pandemic referral rates, across all of YLF's programmes. Young people have been referred to YLF with a wide range of needs, many resulting from the restrictions and experiences of the pandemic. Referrals remain high, from schools and Early Help Teams to support emotional issues young people are experiencing i.e. anxiety, early signs of mental health issues, isolation and integration back into education, employment or social activities. With the withdrawal of post pandemic recovery funding in 2023, YLF are embarking on a strategy to ensure that these funds are replaced through a fundraising strategy, and that the high demand for mentoring support can be sustained and further developed.

Despite these challenges and the disruption to the YLF's longer term strategy and planning, YLF demonstrated a high degree of resilience, the ability to mobilise rapidly, adapt to change, and ensure the charity and its people were able to maintain the charities mission and values, supporting over 3,000 people in 2022/23, and offering added social value.

YLF continues to see growth and continued development, new support programmes and maintaining fundraising targets to resource much needed services where there is a lack of provision, responding

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to demand with innovative service design and delivery, recruiting experienced staff and volunteers and more importantly, supporting more vulnerable people, children, young people and families.

Feedback from young people and other stakeholders lets us know what a positive impact the support provided by YLF has had on their lives.

"You have done an amazing job helping us through a really difficult period, you were a perfect role model we needed to set us on the right path again. I wish every young person could have YLF in their life!!"

"Our partnership working with YLF is an excellent example of joint working, the additional offers to our young people, would not be possible without such a partnership. YLF's innovation, flexibility and clear passion for to support our young people is achieve is valued and greatly appreciated".

Caroline Smith, Assistant Director Kent County Council

YLF | Mentoring and Befriending

Mentoring

YLF's mentoring programmes have been developed and expanded to meet the continued increase in demand, particularly for children and young people who have been identified as having increased needs due to the pandemic. YLF has established a successful model for delivering both group and one to one mentoring in schools and in the community. YLF's Mentoring Programmes benefitted from funding through KCC Reconnect Programme and support from trusts, grant making bodies and corporate supporters.

YLF's successful mentoring programmes in primary and secondary schools, complements the work of the school and offers additional guidance and support to young people who have additional needs or are experiencing difficulties.

"Thank you so much for supporting our students at such a difficult time. Your support is greatly appreciated. The students felt it so useful to have you there today and were really happy to see you."

YLF recruits, trains, supports and retains volunteers to act as mentors, who, motivate, guide and assist young people and work with them in the achievement of positive goals.

YLF's mentors build young people's self-esteem and confidence, encourage and reward positive behaviours, divert away from risk taking, crime and exploitation. They do this by introducing positive activities and assisting with the achievement of positive goals. During the past year, these goals included: building resilience, addressing safeguarding concerns, improving relationships within the home, returning to school, improving schoolwork/attendance, gaining work experience or employment and taking part in activities within their communities and/or school.

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"I have definitely changed my thoughts! It was really hard but now I don't hear them like I used to. I'm proud that I'm no longer scared of school, I have had no days off and I had a lot before. I just want to say thank you, I really do appreciate it. I don't think I'd be where I am without you!"

In addition to the outcomes above, as an ASDAN Registered Centre and an Arts Award Centre, YLF can offer nationally recognised qualifications.

Over **460** young people received mentoring support from YLF last year.

85% of mentoring arrangements were successful in supporting the young person to achieve their agreed goals/objectives.

90% of young people receiving mentoring support show an increase in positive behaviour at home or school.

Referrals are received principally through the Early Help Teams, Social Workers and Schools.

"I'm on a journey with my self-confidence. Before meeting my mentor I was around 4/10. Now it's 8/10. My stress and anxiety is so much less, I can manage things and feel positive."

Befriending

YLF also recruits, trains and supports volunteers to act as Independent Visitors (IV) or Befrienders for young people in care. The statutory role of the IV, as defined in The Children Act, is "to visit, advise and befriend" and to take a long-term interest in the young person's well-being and development.

YLF's befriending programme is designed for children in the care of local authorities and the Independent Visitor is a consistent and stable adult in the young person's life. Independent visitors spend good quality time with young people and vary the time between informal support and activities.

The service is available to any eligible young person placed in Kent or Medway, with referrals being received from the young person's Social Worker. The service is funded through agreements with Kent County Council and Medway Council and through spot-purchase arrangements with other local authorities who place young people into the region. This support and having a consistent adult supporting a child as they navigate growing up in care is invaluable and often YLF's Befrienders are the most consistent adult in the child's life.

Over **109** looked after children benefit from having a YLF Befriender last year.

"What your organisation does is amazing, you make such a difference. Thank you so much, when we contacted you, the placement was breaking down, but by having the IV support it has made all the difference. The YP tells me that his IV is his friend and can always tell me when he's next coming to visit. I haven't heard him say that about anyone else before. We see the positive impact that your making, Thank You."

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"Without her I would be bored all the time and wouldn't look forward to the weekends I wouldn't have my own time that is just focused on me. I look forward to her visits and having someone there just for me."

YLF's Care Leavers Offer (Mentoring)

YLF continues to deliver a Programme for young adults leaving the care system and is a signatory member of the National Care Leavers Covenant. YLF is fully committed to ensuring care leavers are supported, can access training, opportunities and employment as part of its programme, which:

- Supports care leavers practically in developing life skills
- Reduces care leavers who are at risk of being Not in Education, Employment or Training (NEET)
- Sustains tenancies and placement stability
- Reduces loneliness and isolation by giving someone to talk to

As part of YLF's offer, care leavers can refer (or be referred) for a mentor, a trained volunteer who is independent from the Care system and Corporate Parent. Often young people who have an Independent Visitor will extend support post 18 and ensure that young people in transition to independence receives consistent support from a trusted adult. Over the last 12 months, **48** care leavers have received support from a specialist Care Leavers Mentor.

In the past 12 months, YLF has developed a positive network and partnerships with local businesses, trusts and community groups to ensure care leavers can access work experience, apprenticeships and training opportunities. YLF has also been able to distribute over £5,800 to care leavers in hardship grants, to support young people to buy clothing and equipment for work, pursue talents and interests and purchase resources for college/university.

For example, this year YLF supported a care leaver to apply for hardship grant of £500 enabling her to purchase new photography equipment (a Macro lens). She has an aspiration to study photography at university. This grant, facilitated by YLF, will support her interest in photography which she hopes to make a career out of……She is really excited about this!

"My biggest achievement with my mentor this year has been managing to understand other people's perspectives on things and managing my own feelings better. She has helped me to solve problems and get much better at budgeting."

"Mentoring has given me a new set of skills. I am much more confident in budgeting and managing my money."

YLF | Advocacy and Children's Rights

YLF's Rights, Representation and Advocacy Services, continue to support an increasing number of vulnerable people each year with a wide range of issues.

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Enabling young people's voices to be heard in the decisions that affect their lives and ensuring they are safeguarded in these processes is central to YLF's mission and activity. Over **3,000** people were supported through our advocacy and children's rights services in 2022/23.

Accompanying Adult Service

When asylum seeking children arrive in the UK unaccompanied, there will sometimes be confusion over their age. YLF has been delivering The Accompanying Adult Service across Kent for over 7 years, assisting in an age assessment interview process. YLF's Accompanying Adults are trained volunteers, there to ensure interviews are conducted properly and fairly and are compliant with the legal requirements.

YLF Accompanying Adult Volunteers act independently from the Local Authority. They are fully trained to ensure they can give the best support to children seeking asylum. The role of the volunteer Accompanying Adult is to ensure that the child understands why the age assessment is taking place and has an interpreter present, and to facilitate communication between all parties.

YLF's experience in working with vulnerable young people in times of distress, particularly in an interview setting, means it can offer excellent support to the young person and provide the right training to the volunteers who are delivering this crucial frontline work.

In the last 12 months YLF supported people at **217** age assessment interviews.

Independent Person Service

An Independent Person (IP) is appointed to oversee the process of a Stage Two Complaint Investigation when a local authority receives a complaint about a child they have supported.

An IP is not an Advocate for the complainant. The role of the IP is to work alongside the Investigating Officer (IO) to provide an independent and objective view into the investigation of the complaint.

YLF's IPs are self-employed to avoid conflict of interest and comply with timescales for completion (up to a maximum 65 working days) in line with the requirements of The Children Act 1989 Representations Procedure Regulations and Guidance, 'Getting the Best from Complaints'. IPs provide a written report on the investigation written in plain language.

Secure Panel Reviews

YLF can provide trained and experienced staff to support further statutory processes such as Return Interviews and Secure Panel Reviews. YLF staff have expertise to ensure the young person has opportunities to express their views and opinions, feel listened to and, when appropriate, offer advice on further support or signpost them to other supportive services.

Although independent from local authorities, YLF staff have established excellent protocols for partnership working with social work teams and are key in the delivery of effective communications which help safeguard young people.

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"Having the Independent Person on the Panel offers reassurances to both the young people we are reviewing and my staff. The perspective they can offer is helpful and we are very grateful for the high standard of support we receive from YLF Independent People."

Director, Kent County Council

Appropriate Adult Service

YLF recruits, trains and supports volunteers to act as appropriate adults for young people aged 10-17 and vulnerable adults when they are in Kent Police custody. The presence of an appropriate adult is a legal requirement under the Police and Criminal Evidence Act 1984 (PACE). In most cases, this role is carried out by a parent, family member, or carer, but when one of these is not in attendance, Kent Police call a volunteer to act as the appropriate adult.

The role of an appropriate adult is to monitor procedures in custody, facilitate communication between the detained person and the police and to ensure that the detained person is safeguarded whilst in custody. In addition to the above, YLF volunteers will raise any concerns they have about the safety or well-being of the detained person outside the police custody environment.

In the year, YLF's appropriate adults attended custody suites on **2,220** occasions.

YLF is delighted and incredibly proud that the Appropriate Adult Service received The Queen's Award for Voluntary Service (QAVS).

The service is available to all custody suites in the Kent Police area and is funded through Kent County Council and Medway Council under a contract.

YLF's Appropriate Adult Service meets the national standards set by the National Appropriate Adult Network and Home Office.

"From my first call in on the 03000 number to speaking to our allocated AA Volunteer, the service we received was fantastic. Our call was quickly answered, and the needs of our request fully understood. The AA was very patient and understanding of the situation and offered future support should the need arise. The quick response and ease of contact with the AA service was of great assistance to us. Please pass on my thanks to all those involved in providing the service.

Custody Sgt, Kent Police

Advocacy Programmes

YLF provides the Rights and Advocacy service for young people receiving or eligible to receive support from both Kent and Medway Children's Services and children placed into Kent with neighbouring authorities. These services are commissioned by each local authority under their statutory obligations.

In 2022/23, YLF advocates supported over **480** young people who presented with a wide range of issues. Demand far exceeded the key performance indicators within the commissioning

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requirements, despite this, YLF Advocates were able to deliver quality support whilst also evidencing added social value.

YLF's advocates supported young people, aged 5-24, through direct advocacy support, or by empowering the young person to self-advocate. Young people present to YLF with a wide range of issues relating to their lives, which this year included: placement moves, leaving care, education, housing, legal or financial matters, appropriateness of treatment, standards of care, and family contact.

YLF's advocates also support and/or represent children and young people in meetings where decisions are being made about their lives. These meetings include Care Plan Reviews, care proceedings, Joint Housing Assessments and Family Group Conferences.

YLF delivers the service using a team of experienced and trained advocates combining an extensive range of skills and experience to support the individual needs of young people accessing the service.

"D, an Advocate, has made a significant impact by supporting a young man with autism and disabilities from the disabled fostering team during his transition from foster care into shared living. Despite the many challenges the young man faces due to communication and understanding difficulties, D has been a constant source of support and comfort. His dedication and genuine concern have brought about positive changes in the young man's life. His continuous support has helped the young man feel more secure and confident during his transitional journey, promoting a sense of belonging and emotional well-being. D, as an advocate, has also been a tremendous support to us as foster carers. Amidst the uncertainty and disruptions caused by these changes, he has provided a sense of stability and consistency. His unwavering commitment to this young man's well-being and best interests has helped us navigate through difficult times".

"I just wanted to say a massive thank you from all my family members for all the amazing work you've done for our little E. It's been amazing working with you, and I wish you well on your future endeavours, you'll be amazing at your new job just like you are now. E has already said she's going to be very lost without you, and to be fair so will I."

"You were the only person who understood me, and I who I feel I can trust. I feel so much better now I have somewhere to go, thank you so much for your help."

"On Thursday she was adamant she was leaving and after a video call with you she stayed, and not only that she's gone to school today for the first time in ages, and seems so much calmer. Thank you so much for the work you have done so far with K, more children need a S (Advocate) in their life"!

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Medway Children and Young People's Council (MCYPC)

YLF has also continued to facilitate and support young people speaking collectively about their experiences of being in care – principally through the Medway Children and Young People's Council (MCYPC).

YLF provides the MCYPC for Medway Council and facilitates young people's involvement and engagement with the local authority. The overall aim of the council is to be the effective and representative voice of all children and young people in and leaving Medway Council's, influencing the local authority's policy, performance, practice and provision affecting life in care.

The MCYPC has a mission to:

- Empower and promote the voice of Medway's children in care and care leavers
- Improve resilience and social and emotional wellbeing
- Improving the experiences of those growing up in or leaving care
- Influencing policy and practice
- Providing positive and educational experiences

Members of the MCYPC have continued being the voice of Medway's 400 plus children in care by attending formal meetings with the Director of Children's and Adults' Services and by providing a proactive voice on the Corporate Parenting Group.

During the year, over **160** young people participated in MCYPC Events and consultations, which included positive changes for individuals, influencing social care and health policy, changes to the wider community and changes to how MCYPC is delivered. This year MCYPC introduced the 'Change Makers Programme', undertook voice of the child training, designed and delivered a Time to Shine Awards Event for children in care and participated in Medway Council's staff recruitment processes.

"MCYPC has helped me get a lot of things I would not have known about if I wasn't part of it. Like the Leisure Pass, Council Tax exemption, driving lessons and many trips and experiences."

"It helps me feel part of something and not being alone or feeling like I'm the only one in care or the same kind of situation."

YLF | Positive Activities Programmes & Hubs (The LEGENDS Programme)

The Legends Programme continues to provide a safe and secure setting for disadvantaged young people to come together and be given opportunities to try new things. The young people engaging in these programmes are children in care, those with learning or behavioural difficulties or having special educational needs or those from deprived backgrounds. Most would not otherwise have the opportunity to enjoy some of the activities YLF has been able to offer them.

Funding from TNL Reaching Communities, BBC Children in Need and the Masonic Charitable Foundation, have enabled YLF to expand the range of activities offered throughout the year and deliver new and increased opportunities for a wider range of young people.

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Over **120** young people were supported during the year the past year, with 89% of these young people attending activities rating the programme as 10 out of 10.

"I couldn't give anymore praise to the Young Lives Foundation. They work hard to give the children a wide range of activities. Somewhere safe to play, talk and feel supported. The activities are fantastic as there is always something for everyone. The team are thoughtful. Kind, energetic and funny. Always there to encourage and praise the children. I couldn't thank you all enough for such awesome job they do."

Gaming groups, safe spaces for young people to meet online, continue to expand, where young people are provided with safe gaming zones to interact with peers, staff and volunteers, educating young people on how to game safely and the risks that the virtual gaming world can present.

Many young people lack opportunities, self-confidence, self-esteem and social skills. Many do not have appropriate role models and have limited relationships with peers.

100% of the activities offered are funded using YLF's fundraised income.

YLF is extremely grateful to its supporters and grant making trusts for the success of these programmes.

YLF believes that involving the young people in designing, planning and then participating in each activity gives them ownership of their programme and an opportunity to develop life skills including budgeting, confidence and social skills.

"I am writing to thank the Young Lives Foundation, especially that staff who run the Legends Programme. Your Legends Programme that they facilitate has been inspirational and exciting for my two foster children. They have grown in confidence, made new friends, had new great experiences including fire safety, theatre and water sports. Plus been supported with the trauma they have experienced due disturbance of safety and love. Which has been exceptional. The team of staff and volunteers are brilliant, bright caring and assiduous make children feel completely comfortable and infuse them to gain the best out of all the wonderful experiences on offer."

Referrals to the programme are primarily from Specialist Children's Services, Foster Carers, Early Help Teams, Schools and other Voluntary Groups.

YLF | The Value and Benefits of Volunteering

Volunteers from YLF have once again shown how valuable the gift of time can be with over 3,000 people benefiting from that gift in 2022/23. YLF continues to recognise the importance of ensuring its team of 240 volunteers are trained and supported in delivering high quality frontline services and achieving the exemplary standards that have been set. YLF continues to be recognised as leading charity in Kent in delivering volunteer led support, across all aspects of volunteer management, safer recruitment, selection, training, support and retention. Over the last 12 months YLF recruited and trained over **72** new volunteers.

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"Thank you for the opportunity to allow me to support a YP at YLF. I've been so impressed in all that YLF do. My YP is moving to Essex shortly to live with his grandparents which brings me to a natural close with YLF. It has been great supporting and watching 'T' grow into a young man these past 4 years. I pulled together a memory book for him with a load of positive quotes, it reminded me of just how much we had done together, with your support so thank you. Most importantly, he knows that there are people in the world that are reliable, honest and really do care - we will be staying in touch".

Over the year, YLF's volunteers gave over 30,000 hours of frontline support to vulnerable people. When calculated at the minimum wage this equates to a value of £305,400.

Volunteers tell us how they themselves also benefit from these volunteering activities. Their horizons have been broadened; they have found new employment/career pathways, supported their educational attainment and they are able to see beyond the stereotypes of 'young people today' and understand better the challenges and issues that some young people have to face.

"I can honestly say that being a volunteer at YLF is one of the best things I have ever done – it has changed my life, made me appreciate life and really humbled me."

YLF is delighted to have been awarded The National Appropriate Adult Network Standard and the NCVO Investing in Volunteers Award. This demonstrates that YLF is a supportive organisation to volunteer with and that there are effective systems in place for keeping volunteers and service users safe.

YLF | Apprenticeships, Training and Student Placements

Thanks to funding from The Cobtree Trust, YLF is now in its ninth year of offering apprenticeships to young people who were previously not in education or employment. This ambitious scheme provides opportunities for care leavers to learn and develop skills for the world of work in a safe and supportive environment. Apprentices are required to complete an NVQ Level 2 Qualification and when the time has come for them to move on, they do so with a qualification, skills, experience and a new found confidence - along with a helping hand and practical help to find alternative employment.

"Being an Apprentice at YLF is amazing. It has given me opportunities and experiences I couldn't have dreamed of. I have skills and qualifications, achieved things I never thought I would and the support around me has been amazing".

YLF also offers placements for MA and BA Social Work Students from local universities. These placements offer invaluable learning experiences to students to support them in their studies and future career goals.

We have also offered young people unique work experience opportunities, learning about the world of work in a thriving charity environment.

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YLF | Financial Review

YLF | Going concern.

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

YLF | Reserves Policy

The policy in respect of reserve funds is to build and maintain reserves at a level sufficient to sustain and enhance existing work, where necessary and appropriate; enable the development of new areas of work and contribute towards the central costs of the charity. YLF Trustees aim to build free reserves to cover six months operational costs.

Total reserves are £884,328, of which, £258,367 is free reserves. The Trustees consider this is consistent with the charity's reserves policy allowing for 6 months of operating costs and have its charitable objectives over the coming period.

YLF | Risk Management

Risk management measures are in place covering both financial and non-financial risks. The latter category includes health and safety, lone working, business continuity and safeguarding the young people and vulnerable adults with whom the charity works. All activities involving young people are rigorously risk assessed.

The financial risks to which the charity might be exposed are regularly reviewed and action taken, as required, to protect the charity's cash assets.

Particular attention has been paid during the year to the risks the charity might face from changes in the social care landscape, funding environment and commissioning regime. A business continuity strategy and risk register are in place and monitored quarterly by the Finance and Risk Committee, a subcommittee of the Full Board of Trustees. They ensure that the charity can engage positively and creatively with the challenges and opportunities being presented and can also mitigate the impact of any reductions in local authority grant funding and fundraising challenges.

YLF | Principal Funding Sources

The charity's principal funding (65% of income) continues to come from local authority contracts for commissioned services and activities. Fundraising events, fundraised grants and voluntary donations (about 33% of income) have played an increasingly important part during the year. The remaining 2% of income is made up of investment and earned income.

For every £1 raised by YLF fundraising activity, at least 90 pence is allocated to front line services and support.

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YLF | Investment Policy

The Trustees have kept the charity's investment policy under review during the year balancing diversification, to ensure that funds placed on deposit are covered by compensation arrangements, with the need to obtain a reasonable return on investments.

YLF | Structure, Governance and Management

YLF | Constitution

The Young Lives Foundation is a registered as a charitable company limited by guarantee and was set up by a Trust Deed.

YLF | Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees as defined by Section 97 of the Charities Act 1993.

All Trustees give their time voluntarily and receive no benefits from the charity.

The charity is fortunate in retaining Trustees who have a demonstrable commitment to its work and who collectively possess a range of business and professional skills including business management and development, charities finance and fundraising, education, marketing, HR, children's services and the law. YLF also have a Trustee who acts as a frontline volunteer with the charity and a Trustee with lived experience having previously been supported by the charity.

YLF | Trustee Induction and Training

Trustees receive regular written and oral briefings on the charity's services and activities. There are also opportunities during the year for Trustees to meet with staff, volunteers and young people with whom the charity works.

Those invited to become Trustees have opportunities to meet with the Chairman and existing Trustees and with the CEO and YLF staff team to discuss the role and to learn more about the charity's organisation, aims, objectives and operations. New Trustees also receive a comprehensive induction to the work and management of the charity from the CEO and an experienced Trustee and undertake training on Safeguarding, GDPR, Prevent and Equality and Diversity.

YLF | Organisation

The Board of Trustees meets at least four times a year.

The Board has overall responsibility for the effective governance of the charity and for setting the long-term strategy. Managerial responsibility is delegated to the Chief Executive Officer.

In addition, there are sub-committees of the Board where vital areas of the charity's governance can be given more focused input. Sub Committees are Finance and Risk, Fundraising and Governance and Compliance. Trustees also commission an annual Safeguarding Audit of YLF's safeguarding policies and practices.

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Trustees undergo training relevant to their duties and responsibilities during their term in office. YLF adopts the Charity Commission Good Governance Code as a benchmark for the governance of the charity.

YLF | Plans for Future Period

The Young Lives Foundation is dedicated to maintaining the highest standards of practice throughout its work with vulnerable young people.

The input and feedback given by partners, professionals, staff, volunteers and most importantly, the young people supported is highly valued. YLF aims to develop and enhance its services to meet the needs and demands of beneficiaries each year whilst ensuring that positive outcomes are achieved.

YLF launched a new 5-year strategy in 2023, with the objectives of protecting, building and strengthening the charity to ensure it can sustain and develop activity and support and be the best it can be through:

- **Effective Programmes**
- **Empowered People**
- **Sustainable & Resilient Infrastructure**

<u>Be the Best We Can Be Through Effective and Responsive Programmes</u>

We are led by the needs of young people, providing high quality programmes which are measurable, efficient, innovative and offer added social value:

- **Be Effective**
  - Embed a variety of inclusive measuring tools to review and evidence quality and impact on young people's lives.
  - Guarantee programmes meet National Standards and undertake collaborative benchmarking with partners to inform and improve practice.
  - Demonstrate and communicate impact and added social value across all programmes and the 'YLF Way' (being the best we can be) to a wider audience.

- **Be Responsive**
  - Increase organizational capacity to meet the needs of young people in a timely way.
  - Increase and maximize technologies and resources in the digital world to ensure programmes are accessible and inclusive for young people, volunteers, and donors/supporters.

- **Increase Reach**
  - Increase programmes that are flexible and innovative to ensure more young people can be supported year on year.

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- Grow effective collaborations internally and externally to ensure young people can access the best support available.
- Increasing availability of new, well-resourced, and innovative spaces for young people and volunteers to access and work from

Empowering People to Be the Best They Can

Sustain our reputation as an outstanding employer and place to volunteer, a champion of development, inclusion, recognition and aspiration.

- **Empowering strong and effective individuals, teams, leadership and governance**
  - Embed a set of key competencies and opportunities with training and development programmes to build appropriate skills and expertise across the charity.

- **Ensure the YLF Volunteer experience is the best it can be, volunteers are valued and embedded in the charity (The YLF Way)**
  - Have an effective Volunteer Recruitment Strategy ensuring capacity to meet demand and that recruitment processes are accessible and timely.
  - Develop effective support packages for volunteers across programmes with reward and recognition built in, so that volunteers are retained and get the best volunteering experience (The YLF Way)

Investment in Resources Towards a Self -Sustaining and Resilient Charity

Maintain and grow our financial sustainability and resilience towards a self-sustaining, secure charity, maximizing resources and is resilient to change and challenges

- **Develop and implement an ambitious fundraising strategy**
  - Increase reach across a wide-ranging audience, utilising a variety of fundraising tools which are inclusive, accessible, time and cost efficient.
  - Retain and improve relationships with donors and offer regular communications about our work, and the difference they make through their donations and support.

- **Develop innovative and ambitious strategies for YLF trading and social enterprises**
  - Increase opportunities and business models for compliant charity trading to generate income.
  - Develop structures for delivering entrepreneurial programmes as social enterprises to generate income.

- **Ensuring the charity remains financially secure**
  - Maintain responsible levels of reserves in line with the reserves policy, investing in low-risk investments to generate income.
  - Ensure overhead costs are constantly minimized.

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YLF | Post Balance Sheet Events

There have been no events since the Balance Sheet date that have materially altered the position of the charity as represented within these financial statements.

YLF | Trustees' Responsibilities

The Trustees (who are also the directors of YLF for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YLF | Disclosure of Information to Auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and;
- that Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

YLF | Auditors

The auditors, Kreston Reeves, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 16/10/2023 and signed on their behalf by: -

L HUTCHINSON | CHAIRMAN

Registered office 71 College Road, Maidstone Kent ME15 6SX

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

Independent auditor's report to the Members of The Young Lives Foundation

Opinion

We have audited the financial statements of The Young Lives Foundation (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

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.

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:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and sector, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to management bias in accounting estimates and judgemental areas of the financial statements such. Audit procedures performed by the audit engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

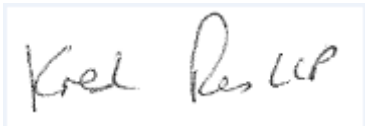
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Robinson BA FCA FCIE DChA (Senior statutory auditor)
for and on behalf of
Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Chatham Maritime

Date: 16/10/2023

The Young Lives Foundation

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	**78,098**	**54,308**	**132,406**	166,238
Charitable activities	4	**926,975**	**16,953**	**943,928**	991,728
Investments	5	**-**	**823**	**823**	11
Total income		**1,005,073**	**72,084**	**1,077,157**	1,157,977
Expenditure on:					
Raising funds		**-**	**-**	**-**	2,187
Charitable activities	6	**870,245**	**150,987**	**1,021,232**	926,295
Total expenditure		**870,245**	**150,987**	**1,021,232**	928,482
Net movement in funds		**134,828**	**(78,903)**	**55,925**	229,495
Reconciliation of funds:					
Total funds brought forward		**491,133**	**337,270**	**828,403**	598,908
Net movement in funds		**134,828**	**(78,903)**	**55,925**	229,495
Total funds carried forward		**625,961**	**258,367**	**884,328**	828,403

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

The notes on pages 28 to 40 form part of these financial statements.

The Young Lives Foundation

(A company limited by guarantee)
Registered number: 05999166

Balance sheet
As at 31 March 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	11		**-**		-
			-		-
Current assets					
Debtors	12	**55,143**		154,480	
Cash at bank and in hand		**910,646**		720,291	
		965,789		874,771	
Creditors: amounts falling due within one year	13	**(81,461)**		(46,368)	
Net current assets			**884,328**		828,403
Total assets less current liabilities			**884,328**		828,403
Total net assets			**884,328**		828,403
Charity funds					
Restricted funds	14		**625,961**		491,133
Unrestricted funds	14		**258,367**		337,270
Total funds			**884,328**		828,403

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 16/10/2023 and signed on their behalf by:

L Hutchinson Chair of Trustees

The notes on pages 28 to 40 form part of these financial statements.

The Young Lives Foundation
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	**189,532**	126,045
Cash flows from investing activities		
Dividends, interests and rents from investments	**823**	11
Net cash provided by investing activities	**823**	**11**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**190,355**	**126,056**
Cash and cash equivalents at the beginning of the year	**720,291**	594,235
Cash and cash equivalents at the end of the year	**910,646**	720,291

The notes on pages 28 to 40 form part of these financial statements

Notes to the financial statements
For the year ended 31 March 2023

1. General information

The Young Lives Foundation is a company, limited by guarantee, incorporated in England and Wales. The company registration number is 05999166.

The registered office address is 71 College Road, Maidstone, Kent, ME15 6SX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Young Lives Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 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.

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 March 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Donations	78,098	54,308	**132,406**	166,238
Total 2022	71,723	94,515	166,238	

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Local Authority Service Agreements	703,378	2,833	**706,211**	708,900
Fundraised Income - Grants and Trusts	200,671	-	**200,671**	208,591
Fundraised income - Events	4,720	10,769	**15,489**	16,839
Earned income	18,206	3,351	**21,557**	57,398
	926,975	16,953	**943,928**	991,728
Total 2022	927,909	63,819	991,728	

5. Investment income

	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Bank interest	823	**823**	11
Total 2022	11	11	

Notes to the financial statements
For the year ended 31 March 2023

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	**Total 2023 £**	Total 2022 £
Charitable activities	870,245	150,987	**1,021,232**	926,295
Total 2022	817,314	108,981	926,295	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	**Total funds 2023 £**	Total funds 2022 £
Charitable Activities	932,489	88,743	**1,021,232**	926,295
Total 2022	836,248	90,047	926,295	

Analysis of direct costs

	Activities 2023 £	**Total funds 2023 £**	Total funds 2022 £
Staff costs	779,407	**779,407**	640,328
Project expenses	153,082	**153,082**	195,920
	932,489	**932,489**	836,248
Total 2022	836,248	836,248	

Notes to the financial statements
For the year ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Repairs & Maintenance	3,042	**3,042**	3,377
Legal & Professional	10,161	**10,161**	9,229
Rent, Rates & Utilities	24,334	**24,334**	22,833
Printing, Postage & Stationery	11,775	**11,775**	8,254
IT costs	25,243	**25,243**	16,994
Telephone costs	14,593	**14,593**	15,253
Motor costs	6,920	**6,920**	9,552
Sundry expenditure	(8,397)	**(8,397)**	2,370
Fundraising costs	538	**538**	744
Interpreting costs	534	**534**	1,441
	88,743	**88,743**	90,047
Total 2022	90,047	90,047	

8. Auditor's remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**5,072**	5,728

9. Staff costs

	2023 £	2022 £
Wages and salaries	**700,261**	578,879
Social security costs	**50,016**	38,351
Contribution to defined contribution pension schemes	**29,130**	23,099
	779,407	640,329

9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	**39**	33

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

	2023 No.	2022 No.
In the band £70,001 - £80,000	**1**	1

The total employment benefits including employers' pension contributions and employers' national insurance of the key management personnel were £166,360 (2022 - £147,739)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2022	**22,075**	**9,338**	**31,413**
At 31 March 2023	**22,075**	**9,338**	**31,413**
Depreciation			
At 1 April 2022	**22,075**	**9,338**	**31,413**
At 31 March 2023	**22,075**	**9,338**	**31,413**
Net book value			
At 31 March 2023	**-**	**-**	**-**
At 31 March 2022	-	-	-

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	**46,784**	139,169
Other debtors	**7,268**	135
Prepayments and accrued income	**1,091**	15,176
	55,143	154,480

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**4,620**	6,412
Other taxation and social security	**17,781**	12,520
Other creditors	**5,971**	3,247
Accruals and deferred income	**53,089**	24,189
	81,461	46,368

Notes to the financial statements
For the year ended 31 March 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds	**337,270**	**72,084**	**(150,987)**	**-**	**258,367**
Restricted funds					
Mentoring	**419,126**	**357,596**	**(307,501)**	**(37,456)**	**431,765**
Apprenticeship	**19,164**	**12,000**	**(20,908)**	**-**	**10,256**
Other	**1,313**	**4,536**	**(3,996)**	**-**	**1,853**
Positive activities	**3,089**	**170,679**	**(150,807)**	**37,456**	**60,417**
Rights, representation and advocacy services	**39,030**	**417,590**	**(365,251)**	**-**	**91,369**
Xmas appeal	**9,411**	**38,072**	**(21,263)**	**-**	**26,220**
YLF Golf day 2023	**-**	**4,600**	**(519)**	**-**	**4,081**
	491,133	**1,005,073**	**(870,245)**	**-**	**625,961**
Total of funds	**828,403**	**1,077,157**	**(1,021,232)**	**-**	**884,328**

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	287,978	158,345	(109,053)	337,270
Restricted funds				
Mentoring	222,575	362,625	(166,074)	419,126
Apprenticeship	19,352	12,500	(12,688)	19,164
Other	872	2,459	(2,018)	1,313
Positive activities	36,942	125,066	(158,919)	3,089
Rights, representation and advocacy services	31,189	466,078	(458,237)	39,030
Xmas appeal	-	29,659	(20,248)	9,411
Covid-19 campaign	-	117	(117)	-
Easter	-	1,128	(1,128)	-
	310,930	999,632	(819,429)	491,133
Total of funds	598,908	1,157,977	(928,482)	828,403

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	**Income £**	**Expenditure £**	**Transfers in/out £**	**Balance at 31 March 2023 £**
General funds	**337,270**	**72,084**	**(150,987)**	**-**	**258,367**
Restricted funds	**491,133**	**1,005,073**	**(870,245)**	**-**	**625,961**
	828,403	**1,077,157**	**(1,021,232)**	**-**	**884,328**

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	287,978	158,345	(109,053)	337,270
Restricted funds	310,930	999,632	(819,429)	491,133
	598,908	1,157,977	(928,482)	828,403

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	**Unrestricted funds 2023 £**	**Total funds 2023 £**
Current assets	625,961	339,828	**965,789**
Creditors due within one year	-	(81,461)	**(81,461)**
Total	625,961	258,367	**884,328**

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	491,133	383,638	874,771
Creditors due within one year	-	(46,368)	(46,368)
Total	491,133	337,270	828,403

Notes to the financial statements
For the year ended 31 March 2023

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	**55,925**	229,495
Adjustments for:		
Dividends, interests and rents from investments	**(823)**	(11)
Decrease/(increase) in debtors	**99,337**	(71,013)
Increase/(decrease) in creditors	**35,093**	(32,426)
Net cash provided by operating activities	**189,532**	126,045

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	**910,646**	720,291
Total cash and cash equivalents	**910,646**	720,291

19. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	**720,291**	**190,355**	**910,646**
	720,291	**190,355**	**910,646**

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £29,130 (2022 - £23,099). Contribution totalling £4,257 (2022 - £3,247) were payable to the fund at the balance sheet date and are included in creditors.

Notes to the financial statements
For the year ended 31 March 2023

21. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	**20,996**	9,239
Later than 1 year and not later than 5 years	**18,670**	-
	39,666	9,239

22. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

23. Related party transactions

During the year income was received from the Masonic Charitable Trust of £Nil (2022 - £29,994), of which Leslie Hutchinson (Trustee) is also a member of key management personnel. There was no balance outstanding as of the year end (2022 - £Nil).

THE YOUNG LIVES FOUNDATION

England & Wales - Charity number 1119528

Accounts

Registered Number | 05999166

Charity Number | 1119528

The Young Lives Foundation

A Company Limited by Guarantee

Financial Statements | Year Ended 31 March 2022

ylf.org.uk

Our Vision is that every young person in need shall have access to the resources and opportunities needed for them to achieve their potential and lead fulfilled lives

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

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Kreston Reeves
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
ME4 4QU

ylf.org.uk

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THE YOUNG LIVES FOUNDATION

INFORMATION | FOR THE YEAR ENDED 31 MARCH 2022

Trustees and Directors | The Directors and Trustees that served during the year were:

M Farmer, Trustee (Retired, December 2021)

AM Fisher (Appointed, April 2022)

A Godden (Appointed, June 2021)

M L Hodges, Trustee

L Hutchinson *(Chairman)*

I C Pearson, Trustee

P S Powell, Trustee,

R Smedy, Trustee (resigned, October 2022)

N S Smith, Trustee (resigned, August 2022)

S H Wallace, Trustee

J B Williams, Trustee (Retired, December 2021)

S J Williams (Appointed, December 2021)

Chief Executive Officer |S M Gray

Charity Number | 1119528

Company Number | 05999166

Registered Address |71 College Road, Maidstone, Kent ME15 6SX

Business Address |71 College Road, Maidstone, Kent ME15 6SX

Auditors | Kreston Reeves, Montague Place, Quayside, Chatham Maritime, Chatham, ME4 4QU

Bankers |HSBC Bank plc, Maidstone Commercial Centre, 1 - 5 Week Street, Maidstone, Kent ME14 1QW

Solicitors |Warner LLP, Bank House, Bank Street, Tonbridge, Kent TN9 1BL

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The Young Lives Foundation | Objectives and Activities for Public Benefit

The objectives of the charity, as set out in the memorandum of association, are:

(a) To meet the needs of young people and to promote their personal and social development and advancement in life by providing information, assistance and advice; and

(b) To meet the needs of adults over the age of 25 who have formerly received support from the charity, or such adults who are in need or socially or economically disadvantaged, by providing information, assistance and advice.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit reporting when reviewing the charity's aims and objectives and in planning future activities.

The Young Lives Foundation (YLF) has continued to provide a range of services and activities for the benefit of those in need across the South-East of England in line with the charity's mission, which is to be alongside children, young people and those deemed vulnerable in ways that:

- Affirm their identity and worth
- Champion their rights, needs and interests
- Promote their well-being and development

YLF does this by:

- Supporting them through times of difficulty and distress
- Enabling their voices to be heard
- Assisting them to achieve their potential

YLF's services are delivered through a set of unique programmes in the following areas:

- Mentoring & Befriending
- Advocacy & Children's Rights
- Positive Activities (Legends Programme)
- Apprenticeship Programmes

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YLF | Activities and Achievements

The last 12 months have presented significant challenges to the charity due to ongoing issues that were caused by the Covid-19 global pandemic, which has impacted service delivery, working practices and has had significant impact on the lives of those benefitting from the support of YLF. Despite this, the charity was able to sustain usual levels of support to over 3,000 people. YLF also continued to see significant growth and development, delivering statutory services under contracts with local authorities, designing and launching innovative support programmes and maintained fundraising to resource much needed services where there was a lack of provision. This has allowed YLF to continue responding to demand with innovative service design and delivery, recruiting experienced staff and volunteers and more importantly, supporting more vulnerable people, children, young people and families.

YLF continues to work to a shared vision that every child and young person in need has access to resources and opportunities needed for them to lead fulfilled lives and reach their potential.

Feedback from young people and other stakeholders lets us know what a positive impact the support provided by YLF has had on their lives.

"In six years YLF are the best support service by far that we have engaged with. The support offered has been phenomenal and had had such an impact on our lives. I can't thank the team enough for the support we get and long may it continue.

So, thank you for your incredible charity and I believe your organisation would not be as amazing if weren't for the people you have working for you."

Parent

YLF | Response to Covid-19

The impact of the Covid-19 pandemic remained challenging during the 12-month period, with the impact of the pandemic on people's lives leading to an increase in demand for YLF services. YLF was able to utilise emergency funding from central government, local authorities and trusts to ensure that services could be upscaled to meet the changing needs and increased demands.

In this period YLF was able to

- maintain frontline work as key workers, ensuring essential statutory work and key services for vulnerable people was delivered in challenging circumstances
- sustain support for children and families who needed it and maintaining high standards of delivery
- adapt to a new way of working and delivering services, including new technologies and remote ways of delivering support safely
- Establish a new management structure to ensure teams were resources and supported effectively
- Recruit, induct, train and support more staff and volunteers to meet increasing demand

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- Ensure funding streams were in place to support the development of increased work and delivery of support services

Whilst there was inevitable disruption to the YLF's longer term strategy and plans that were in place, YLF demonstrated a high degree of resilience, the ability to mobilise rapidly, adapt to change, embrace it and ensure the charity and its people were able to maintain the charities mission and values:

- **Passion –** motivated to do something, desire to help, energy to offer support
- **Principles** - despite pressures on time and conditions, remaining focused and young person centered
- **Innovation** – delivering services differently, utilizing technologies, gaming groups, video tutorials, increased partnership working and so much more
- **Integrity –** safe in our practice, dependable, honest and accountable

During the year YLF experienced in excess of 60% increase in demand for support, particularly from schools and families. Much of this demand related to the emotional impact the pandemic had on young people and difficulties in adjusting from the isolation to a return to school and pre pandemic ways of life.

"I just wanted to say thank you so much for the sessions that you are doing with our students they are working so well and the feedback from the students is lovely to hear. James couldn't wait to tell me yesterday about his mentoring and Jack said the sessions are helping him so much!"

Head of Year

YLF | Mentoring and Befriending

Mentoring

YLF's mentoring programmes have been developed and expanded to meet the continued increase in demand, particularly for children and young people who have been identified as having increased needs due to the pandemic. YLF has established a successful model for delivering both group and one to one mentoring in schools and in the community. YLF continues to receive funding from the Big Lottery to provide mentoring under the HeadStart programme and in the last year received additional funds from Reconnect Programme to expand mentoring support for children impacted by the pandemic and meet the increased demand.

YLF's successful mentoring programmes in primary and secondary schools, complements the work of the school and offers additional guidance and support to young people who have additional needs or are experiencing difficulties.

"I just wanted to make contact to share how delighted we are with the service that Amber has provided for some of our students. My staff have told me that the students involved in the mentoring have found this very beneficial in a time which is proving very difficult for many of our community."

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Deputy Head Teacher

YLF recruits, trains, supports and retains volunteers to act as mentors, who, motivate, guide and assist young people and work with them in the achievement of positive goals.

Our mentors build young people's self-esteem and confidence, encourage and reward positive behaviours, divert away from risk taking, crime and exploitation. They do this by introducing positive activities and assisting with the achievement of positive goals. During the past year, these goals included: building resilience, addressing safeguarding concerns, improving relationships within the home, returning to school, improving schoolwork/attendance, gaining work experience or employment and taking part in activities within their communities and/or school.

"My son is an extremely anxious boy who does not do well with new people. Matthew took his time to get to know my son and to settle his nerves until he was confident with him. My son has been going to see Matthew and joining in the YLF clubs for just short of a year now. YLF have stepped in and supported my little boy when he was very lost in a very confusing world. The support he gets from YLF is astronomical and vital in his wellbeing! I cannot thank his mentor enough for all the extra hours he has been there to support my son in times of crisis and the confidence he has given him in such a troubling time in his life. I cannot count how many different clubs my son has joined but he has never managed to stay for more than a month or 2. He has been going to the clubs that YLF run and has been able to stay out for the whole time and thoroughly enjoys going. This is a massive achievement for him and this time last year I would of thought it was impossible! YLF has given him a sense of belonging in this crazy world. Whenever he is feeling low there is always someone at the end of the line ready and willing to support him. I owe YLF so much as a parent I cannot thank them enough for the support they give my son through his rough times and good times. I really don't know what my son would do without them now!"

Parent

In addition to the outcomes above, as an ASDAN Registered Centre and an Arts Award Centre, YLF can offer nationally recognised qualifications.

Over **350** young people received mentoring support from YLF last year.

85% of mentoring arrangements were successful in supporting the young person to achieve their agreed goals/objectives.

90% of young people receiving mentoring support show an increase in positive behaviour at home or school.

Referrals are received principally through the Early Help Teams, Social Workers and Schools.

"It has been an absolute pleasure working with your team, and getting a huge emotional wellbeing programme off the ground and delivered across Kent, which has been a huge undertaking, but working with organisations like yours has made it a joyful journey for us all."

Programme Manager, HeadStart kent

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Befriending

YLF also recruits, trains and supports volunteers to act as Independent Visitors (IV) or befrienders for young people in care. The statutory role of the IV, as defined in The Children Act, is "to visit, advise and befriend" and to take a long-term interest in the young person's well-being and development.

YLF's befriending programme is designed for children in the care of local authorities and the Independent Visitor is often the only consistent and stable adult in the young person's life. Independent visitors spend good quality time with young people and vary the time between informal support and activities.

The service is available to any eligible young person placed in Kent or Medway, with referrals being received from the young person's Social Worker. The service is funded through agreements with Kent County Council and Medway Council and through spot-purchase arrangements with other local authorities who place young people into our operating area. This support and having a consistent adult was even more valuable over the last 12 months given the isolation many children experienced due to the pandemic.

Over **124** looked after children benefit from having a YLF Befriender last year.

"This is an absolutely fantastic scheme; my foster son has an Independent Visitor, and it has been the best thing for him, I cannot speak highly enough about it. He loves his visitor and they have a great relationship. I would recommend it to all young people!"

Foster Carer

"I have seen on my visits when doing assessments that his visitor is the most important person in his life. That may sound extreme, but this service has been life changing for him in so many ways. His volunteer is a fantastic listening ear"

Social Worker

"I feel free to talk to her, our relationship is honest, and I tell her things, like how I feel, and she understands my perspective, I am happy that I can tell her how I feel, and she will understand me."

Young Person

Mentoring Care Leavers

YLF continues to deliver a Mentoring Programme for young adults leaving the care system. As part of both Kent and Medway Councils Care Leavers offer, the service:

- Supports care leavers practically in developing life skills
- Reduces care leavers who are at risk of being Not in Education, Employment or Training (NEET)

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- Sustains tenancies and placement stability
- Reduces loneliness and isolation by giving someone to talk to

The Leaving Care Mentoring also allows for the IV Service to be extended to post 18 and ensure that young people in transition to independence receive consistent support from a trusted adult. In the first 6 months over 52 care leavers have received support from a Mentor.

In the past 12 months, YLF has developed a positive network and partnerships with local businesses, trusts and community groups to ensure care leavers can access work experience, apprenticeships and training opportunities. YLF has also been able to distribute over £3,000 to care leavers in hardship grants, to support young people to buy clothing and equipment for work, pursue talents and interests and purchase resources for college/university.

This year we supported a care leaver to apply for hardship grant to support his interest and obvious talent for boxing. Through the grant he was able to pay for 6 months gym membership at the boxing club, buy clothing and gloves etc. He is now competing in national championships and has been awarded the National Amateur Champion under 60kg title.

"Mentoring has given me the freedom, fresh air and a purpose for getting out of the house. It was hard for me to meet someone new but I am pleased I did. I am building my confidence and feeling more settled. I am very grateful"

"Honestly, I feel upgraded and like I belong in the rest of the world and fit in with people. Its not just coffee and cakes but real opportunities"

Care Leavers

YLF | Advocacy and Children's Rights

YLF's Rights, Representation and Advocacy Services, have continued to support an increasing number of vulnerable people each year on a wide range of issues.

Enabling young people's voices to be heard in the decisions that affect their lives and ensuring they are safeguarded in these processes is central to our charity's mission and activity. Over **2,500** people were supported through our advocacy and children's rights services in 2021/22.

Accompanying Adult Service

When asylum seeking children arrive in the UK unaccompanied, there will sometimes be confusion over their age. YLF has been delivering The Accompanying Adult Service across Kent for over 5 years, assisting in an age assessment interview process. YLF's Accompanying Adult volunteers are there to ensure interviews are conducted properly and fairly and are compliant with the legal requirements.

YLF Accompanying Adults are volunteers who act independently from the Local Authority. They are fully trained to ensure they can give the best support to children seeking asylum. The role of the

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volunteer Accompanying Adult is to ensure that the child understands why the age assessment is taking place and has an interpreter present, and to facilitate communication between all parties.

YLF's experience in working with vulnerable young people in times of distress, particularly in an interview setting, means it can offer excellent support to the young person and equally provide the right training to the volunteers who are delivering this crucial frontline work.

In the last 12 months YLF supported people at **250** age assessment interviews.

"You listened to me and helped me through the hardest time in my life….Thank You"

Unaccompanied Asylum Seeker

Independent Person Service

An Independent Person (IP) is appointed to oversee the process of a Stage Two Complaint Investigation when a local authority receives a complaint about a child they have supported.

An IP is not an Advocate for the complainant. The role of the IP is to work alongside the Investigating Officer (IO) to provide an independent and objective view to the investigation of the complaint.

YLF's IPs are self-employed to avoid conflict of interest and comply with timescales for completion (up to a maximum 65 working days) in line with the requirements of The Children Act 1989 Representations Procedure Regulations and Guidance, 'Getting the Best from Complaints'. IPs provide a written report on the investigation written in plain language.

"I wish to express my profound gratitude for the sincere, thorough and unbiased work you carried out on the stage 2 complaint. I appreciate the painstaking efforts you made going through the numerous details and correspondences.to establish the facts and the fair and uncompromising manner in which your findings were disclosed. This was very reassuring and thank you for your good work."

Complainant

Secure Panel Reviews

YLF can provide trained and experienced staff to support further statutory processes such as Return Interviews and Secure Panel Reviews. Our staff have expertise to ensure the young person has opportunities to express their views and opinions, feel listened to and, when appropriate, offer advice on further support or signpost them to other supportive services.

Although independent from local authorities, YLF staff have established excellent protocols for partnership working with social work teams and are key in the delivery of effective communications which help safeguard young people.

"Having the Independent Person on the Panel offers reassurances to both the young people we are reviewing and my staff. The perspective they can offer is helpful and we are very grateful for the high standard of support we receive from YLF Independent People."

Director, Kent County Council

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Appropriate Adult Service

YLF recruits, trains and supports volunteers to act as appropriate adults for young people aged 10-17 and vulnerable adults when they are in Kent Police custody. The presence of an appropriate adult is a legal requirement under the Police and Criminal Evidence Act 1984 (PACE). In most cases, this role is carried out by a parent, family member, or carer, but when one of these is not in attendance, Kent Police call for one of our volunteers to act as the appropriate adult.

The role of an appropriate adult is to monitor procedures in custody, facilitate communication between the detained person and the police and to ensure that the detained person is safeguarded whilst in custody. In addition to the above, our volunteers will raise any concerns they have about the safety or well-being of the detained person outside the police custody environment (eg home, school, or neighbourhood).

The Home Office declared the Appropriate Adult role 'key work' during the pandemic and in order to comply with PACE, YLF's Appropriate Adult volunteers and staff were required to attend custody suites in person throughout the pandemic.

In the year, YLF's appropriate adults attended custody suites on **2,863** occasions.

YLF is delighted and incredibly proud that the Appropriate Adult Service received The Queen's Award for Voluntary Service (QAVS).

The service is available to all custody suites in the Kent Police area and is funded through Kent County Council and Medway Council.

YLF's Appropriate Adult Service meets the national standards set by the National Appropriate Adult Network and Home Office.

"I am not sure how we recognise excellent work from the AA scheme. On Saturday I was covering Folkestone custody. On a very busy day, one of our Appropriate adults arrived at the station to deal with a Detainee as prearranged. In the suite we had one person in for murder who also required an AA. Due to the offence a lot of work was required around the suspect with samples etc. The suspect who was known for extreme violence was likely to be in for several days but the AA immediately volunteered to stay and was aware it may require several days of his commitment along with him hearing some gruesome details.

As well as taking on this job, he said as we were very busy in custody he would, in between dealing with the murder suspect, pick up any other AA jobs that came in. There were a further 2 which he kindly assisted with.

Without the volunteer that day with Canterbury custody full and Margate shut, Folkestone would have ground to a halt. I thanked him for all his hard work and commitment but feel that he should receive some formal recognition."

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Custody Sgt, Kent Police

Advocacy Programmes

YLF provides the Rights and Advocacy service for young people receiving or eligible to receive support from both Kent and Medway Children's Services and children placed into Kent with neighbouring authorities. These services are commissioned by each local authority under their statutory obligations.

In 2021/22, YLF advocates supported **406** young people who presented with a wide range of issues.

Our advocates supported young people, aged 5-24, through direct advocacy support, or by empowering the young person to self-advocate. Young people present to YLF with a wide range of issues relating to their lives, which this year included: placement moves, leaving care, education, housing, legal or financial matters, appropriateness of treatment, standards of care, and family contact.

YLF's advocates also support and/or represent children and young people in meetings where decisions are being made about their lives. These meetings include Care Plan Reviews, care proceedings, Joint Housing Assessments and Family Group Conferences.

YLF delivers the service using a team of experienced and trained advocates combining an extensive range of skills and experience to support the individual needs of young people accessing the service.

"To the best of my knowledge, living in a different country is very difficult without your family, I came to the UK as an Asylum seeker in 2019 and I have been struggling with a lot of problems in the past two years, since I have arrived in the UK. I found the Young Lives Foundation very helpful; I was feeling that no one is here to listen to me. Finally, the refuge council referred me to this organisation and I had someone to stand up for me and fight for my rights, I would like to also mention about my advocate. She has supported me in the best way she could, I appreciate her presence and I wish her a peaceful life full of happiness. People like her are hard to find and I am telling this from the heart. I appreciate her support and all the work she has done for me."

"You were very helpful, and I can't thank you enough for your support over the last couple of years. You made such a difference to me, and my baby, and our life is better than I ever imagined due to you never giving up on us. Thank you"

Hi J, I just wanted to say thank you so much or all you have done in the few days since we met you. You are moving mountains!! L is very reassured by you being his voice. Thanks again."

Foster Carer

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Medway Children and Young People's Council (MCYPC)

YLF has also continued to facilitate and support young people speaking collectively about their experiences of being in care – principally through the Medway Children and Young People's Council (MCYPC).

YLF provides the MCYPC for Medway Council and facilitates young people's involvement and engagement with the local authority. The overall aim of the council is to be the effective and representative voice of all children and young people in and leaving Medway Council's care through the development and review of the local authority's policy, performance, practice and provision affecting life in care.

Members of the MCYPC have continued being the voice of Medway's 420 plus children in care by attending formal meetings with the Director of Children's and Adults' Services and by providing a proactive voice on the Corporate Parenting Group.

During the year, participation events have been delivered and achievements this year have included the ongoing campaign to tackle the stigma of being in care and the language used by professionals. The MCYPC has also successfully lobbied the Council to fund driving lessons, consider council tax exemption for care leavers and improve the standard of supported accommodation. These issues are instrumental in shaping Medway Council's offer to its children and young people.

"I am writing to you following our 3rd Monitoring Visit by Ofsted that focussed on Children in Care. Inspectors spoke to us about the positive work they have seen that you have been supporting to enable our children and young people to participate more actively in our corporate parenting board. I hope that you will be able to feed this back to the YLF Team and the children who participate and we enjoy working especially close with.

We are enjoying being on this journey with you!"

Assistant Director, Medway Council

YLF | Positive Activities Programmes & Hubs (LEGENDS)

Funding from TNL Reaching Communities, BBC Children in Need and the Masonic Charitable Foundation, have enabled YLF to expand the range of activities offered throughout the year and deliver new and increased opportunities for a wider range of young people.

The Legends Programme continues to provide a safe and secure setting for disadvantaged young people to come together and have the opportunity to try new things. The young people engaging in these programmes are children in care, those with learning or behavioural difficulties or having

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special educational needs or those from deprived backgrounds. Most would not otherwise have the opportunity to enjoy some of the activities YLF has been able to offer them.

In the last 12 months, the Legends Team have had to show high levels of innovation to ensure support could be maintained in line with Covid restrictions on social activities.

Over 170 young people were supported during the year the past year, with 88% of these young people attending activities rating the programme as 10 out of 10

Gaming groups were also created for young people to have a safe gaming zone to interact with peers, staff and volunteers, educating young people on how to game safely and the risks that the virtual gaming world can present.

Many young people lack opportunities, self-confidence, self-esteem and social skills. Many do not have appropriate role models and have limited relationships with peers.

100% of the activities offered are funded using YLF's fundraised income.

YLF is extremely grateful to its supporters and grant making trusts for the success of these programmes.

YLF believes that involving the young people in designing, planning and then participating in each activity gives them ownership of their programme and develops life skills including budgeting, confidence and social skills.

"My 2 kids love their Tuesday at the YLF youth group. It gives them the opportunity to try new things that they wouldn't be able too, and they are able to enjoy this is a supportive and safe environment."

The groups and activities and staff have helped my son who is autistic with support whilst being bullied and helped to learn social skills that he struggles with due to his autism.

Both my children have blossomed."

Parent

The club has really helped both of my children, for K it is a safe social setting that are accepting of his additional needs and encourage him and has really helped with his attachment issues from when he first joined. For E it is a place to build relationships and confidence and she has experienced so many new things since joining.

Both of my children love attending the club and they enjoy the activities weekly and the holiday activities that are varied to suit everyone.

The Staff are amazing and always available to children and parents."

Parent

"If I didn't start coming to the group two and half years ago, I don't know where I would be, you guys stopped me joining a gang and have helped me to get out of trouble and made me feel better about myself."

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Legends Member (Thanet)

Referrals to the programme are primarily from Specialist Children's Services, Foster Carers, Early Help Teams, Schools and other Voluntary Groups.

YLF | The Value and Benefits of Volunteering

Volunteers from YLF have once again shown how valuable the gift of time can be with over 3,500 people benefiting from that gift in 2021/22. We continue to recognise the importance of ensuring our team of 260 volunteers are trained and supported in delivering high quality frontline services and achieving the exemplary standards we set. Despite the challenges of the pandemic, YLF continued to recruit and train new volunteers to assist with the increased levels of demand. In the last 12 months YLF recruited and trained over 78 new volunteers.

"I really feel like part of the wider YLF Family since volunteering for YLF. Staff are always there with offers of support and guidance"

Volunteer Befriender

Over the year, YLF's volunteers gave over 30,000 hours of frontline support to vulnerable people. When calculated at the minimum wage this equates to a value of almost £280,000.

Volunteers tell us how they themselves also benefit from these volunteering activities. Their horizons are broadened; they are able to see beyond the stereotypes of 'young people today' and understand better the challenges and issues that some young people have to face. New skills are learned, and skills gained occupationally can be enhanced or continued in retirement.

"Young People can have a tough time and I wanted to be someone who is there to support them and try and make a positive difference in their lives. It has been incredibly rewarding and life changing for me too!! It has changed my whole perspective and I have learnt so much about issues young people grow up with in the modern world. I have learnt there is far more than meets the eye and I feel energised to help young people on their hard and diverse journeys."

HALEY'S VOLUNTEER STORY

YLF is delighted to have been awarded The National Appropriate Adult Network Standard and the NCVO Investing in Volunteers Award. This demonstrates that YLF is a supportive organisation to volunteer with and that there are effective systems in place for keeping volunteers and service users safe.

"Volunteers from YLF perform a vital role is supporting and mentoring young people across Kent. They make a massive contribution to helping young people across many areas of their lives, from HeadStart mentoring to helping through the challenges of the transition to adult life."

Roger Gough, Leader, Kent County Council

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YLF | Apprenticeships and Students

Thanks to funding from The Cobtree Trust, YLF is now in its eighth year of offering apprenticeships to young people who were previously not in education or employment. This ambitious scheme provides opportunities for young people to learn and develop skills for the world of work in a safe and supportive environment. Apprentices are required to complete an NVQ Level 2 Qualification and when the time has come for them to move on they do so with a qualification, skills, experience and a new found confidence - along with a helping hand and practical help to find alternative employment.

YLF also offers placements for MA and BA Social Work Students from local universities. These placements offer invaluable learning experiences to students to support them in their studies and future career goals.

We have also offered young people unique work experience opportunities, learning about the world of work in a thriving charity environment.

"From talking to others on my course I know I have been very lucky to have a placement with YLF, the experiences it has afforded me are so helpful to my studies and my future career in social work. It has ben a wonderful and challenging experience but I have learnt so much – thank you".

YLF | Financial Review

YLF | Principal Funding Sources

The charity's principal funding (61% of income) continues to come from local authority contracts for commissioned services and activities. Fundraising events, fundraised grants and voluntary donations (about 34% of income) have played an increasingly important part during the year. The remaining 5% of income is made up of investment and earned income.

For every £1 raised by YLF fundraising activity, at least 80 pence is allocated to front line services and support.

YLF | Reserves Policy

The policy in respect of reserve funds is to build and maintain reserves at a level sufficient to sustain and enhance existing work, where necessary and appropriate; enable the development of new areas of work and contribute towards the central costs of the charity. YLF Trustees aim to build free reserves to cover six months operational costs.

Currently free reserves stand at £337,270. 6 months expenditure equates to £464,247 which is higher than our current reserves, however part of this expenditure is on our mentoring projects for

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which we hold £419,126 restricted reserves at year end. Therefore it is considered that we are within our reserves policy.

The Trustees have carefully considered the need to hold higher reserves in the short term to be appropriate given the uncertainty caused by the global pandemic and with the re commissioning of the local authority contracts in 2022. By increasing the reserves for the current period the charity can be confident of meeting it's charitable objectives over the coming year regardless of these external factors.

YLF | Investment Policy

The Trustees have kept the charity's investment policy under review during the year balancing diversification, to ensure that funds placed on deposit are covered by compensation arrangements, with the need to obtain a reasonable return on investments.

YLF | Structure, Governance and Management

YLF | Governing Document

The Young Lives Foundation is a company limited by guarantee, incorporated on 15 November 2006 and registered as a charity on 6 June 2007. The company is governed by its Memorandum and Articles of Association. In the event of the company being wound up, the members may each be required to contribute an amount not exceeding £10.

YLF | Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees as defined by Section 97 of the Charities Act 1993.

All Trustees give their time voluntarily and receive no benefits from the charity.

The charity is fortunate in retaining Trustees who have a demonstrable commitment to its work and who collectively possess a range of business and professional skills including business management and development, charities finance and fundraising, education, marketing, HR, children's services and the law. YLF also have a Trustee who acts as a frontline volunteer with the charity and a Trustee with lived experience having previously been supported by the charity.

YLF | Trustee Induction and Training

Trustees receive regular written and oral briefings on the charity's services and activities. There are also opportunities during the year for Trustees to meet with staff, volunteers and young people with whom the charity works.

Those invited to become Trustees have opportunities to meet with the Chairman and existing Trustees and with the CEO and YLF staff team to discuss the role and to learn more about the charity's organisation, aims, objectives and operations. New Trustees also receive a comprehensive induction to the work and management of the charity from the CEO and an experienced Trustee and undertake training on Safeguarding, GDPR, Prevent and Equality and Diversity.

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YLF | Organisation

The Board of Trustees meets at least six times a year.

The Board has overall responsibility for the effective governance of the charity and for setting the long-term strategy. Managerial responsibility is delegated to the Chief Executive Officer.

In addition, there are sub-committees of the Board where vital areas of the charities governance can be given more focused input. Sub Committees are Finance and Risk, Fundraising and Governance and Compliance.

Trustees undergo training relevant to their duties and responsibilities during their term. YLF adopts the Charity Commission Good Governance Code as a benchmark for the governance of the charity.

YLF | Risk Management

Risk management measures are in place covering both financial and non-financial risks. The latter category includes health and safety, lone working, business continuity and safeguarding the young people and vulnerable adults with whom the charity works. All activities involving young people are rigorously risk-assessed.

The financial risks to which the charity might be exposed are regularly reviewed and action taken, as required, to protect the charity's cash assets.

Particular attention has been paid during the year to the risks the charity might face from changes in the social care landscape, funding environment and commissioning regime. A business continuity strategy and risk register are in place to ensure that the charity can engage positively and creatively with the challenges and opportunities being presented and can also mitigate the impact of any reductions in local authority grant funding.

YLF | Plans for Future Period

The Young Lives Foundation is dedicated to maintaining the highest standards of practice throughout its work with vulnerable young people.

The input and feedback given by partners, professionals, staff, volunteers and most importantly, the young people supported is highly valued. YLF aims to develop and enhance its services to meet the needs and demands of beneficiaries each year whilst ensuring that positive outcomes are achieved.

Challenges that were caused by the pandemic over the last 24 months, as highlighted earlier in this report, have meant that some of the plans for the year were not progressed. The focus and priority for the period has been on delivering frontline key work and ensuring this continued, including redeployment of staff/volunteers from existing roles to key work. This prevented progress in developing some of the plans that YLF had hoped to implement. However, these plans, have been adapted and are included in YLF's planning for the coming year.

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Plans for the coming year include, successful re tendering for statutory support programmes and further development of these programmes, developing and increasing earlier interventions and preventative support to a wider range of children, young people and families in response to growing demand and investment in robust fundraising strategies and increased resources to support these plans:

- **Develop and increase services that support young people in need with a focus on earlier intervention and prevention**
    - Launching new preventative programmes to address the risks to young people of in a post pandemic world, with focus on Reconnecting to education and employment opportunities, positive social and leisure pursuits, building emotional resilience and coping strategies and educating to avoid exploitation and damaging online behaviours *(Mentoring, Legends Programme, School Based Support)*
    - Partnering with more schools and colleges across Kent, supporting students who have additional support needs and those with emotional and mental health support needs. This includes a dedicated a Mentoring Coordinator to develop the mentoring support in schools.*(Mentoring)*
    - Increasing YLF's Apprenticeship and Employment Programme to build in more Apprenticeships, work experience placements and volunteering opportunities *(Learning & Development)*
    - Expanding the Legends Hub Based Model of service into new districts and increasing partnership working across districts *(Positive Activities and Local Presence)*
    - Resource, Implement and Develop effective support programmes for Care Leavers to include increased mentoring provision, peer support models, Hardship Bursaries and sustainable programmes supporting the transition to independence (Mentoring & Peer Support)
- **Retain and recommission statutory services with a wider YLF offer to complement existing services**
    - *Support local authority partners to review and Implement existing specifications and models of delivery which are sustainable for the coming 5 years*
    - *Explore the provision of supported accommodation for Care Leavers*
    - *Establish a mentoring offer as an alternative to Befriending for children in care to increase reach to more young people.*
    - *Provide 24 hr support for some statutory provisions*

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- *Develop a specialist training package for YLF volunteers to upskill the workforce to support wider groups of children in need*

- **Maintain a focus on service delivery within Kent, Medway and neighbouring regions**
- **Investment in fundraising resources so that YLF can increase income to develop and expand services to support a wider range of young people**

YLF | Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

YLF | Post Balance Sheet Events

There have been no events since the Balance Sheet date that have materially altered the position of the charity as represented within these financial statements.

YLF | Trustees' Responsibilities

The Trustees (who are also the directors of YLF for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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

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assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YLF | Disclosure of Information to Auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and;
- that Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

YLF | Auditors

The auditors, Kreston Reeves, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 20 October 2022 and signed on their behalf by:-

L HUTCHINSON | CHAIRMAN

Registered office 71 College Road, Maidstone Kent ME15 6SX

ylf.org.uk

Our Vision is that every young person in need shall have access to the resources and opportunities needed for them to achieve their potential and lead fulfilled lives

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Independent auditor's report to the Members of The Young Lives Foundation

Opinion

We have audited the financial statements of The Young Lives Foundation (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

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.

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:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related posting inappropriate journal entries to increase revenue or reduce expenditure, management bias in accounting estimates and judgemental areas of the financial. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
  Review of cash and credit card expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting

estimates and related disclosures made by the Trustees.

- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Susan Robinson BA FCA MCMI FCIE DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Montague Place

Quayside

Chatham Maritime

Chatham

Kent

ME4 4QU

Date: 21 October 2022

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	**71,723**	**94,515**	**166,238**	176,977
Charitable activities	4	**927,909**	**63,819**	**991,728**	817,966
Investments	5	**-**	**11**	**11**	91
Total income		**999,632**	**158,345**	**1,157,977**	995,034
Expenditure on:					
Raising funds		**2,115**	**72**	**2,187**	**-**
Charitable activities	6	**817,314**	**108,981**	**926,295**	746,880
Total expenditure		**819,429**	**109,053**	**928,482**	746,880
Net movement in funds		**180,203**	**49,292**	**229,495**	248,154
Reconciliation of funds:					
Total funds brought forward		**310,930**	**287,978**	**598,908**	350,754
Net movement in funds		**180,203**	**49,292**	**229,495**	248,154
Total funds carried forward		**491,133**	**337,270**	**828,403**	598,908

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

The notes on pages 30 to 42 form part of these financial statements.

The Young Lives Foundation
(A company limited by guarantee)
Registered number: 05999166

Balance sheet
As at 31 March 2022

	Note		2022 £		2021 £
Fixed assets					
			-		-
Current assets					
Debtors	12	**154,480**		83,467	
Cash at bank and in hand		**720,291**		594,235	
		874,771		677,702	
Creditors: amounts falling due within one year	13	**(46,368)**		(78,794)	
Net current assets			**828,403**		598,908
Total assets less current liabilities			**828,403**		598,908
Net assets excluding pension asset			**828,403**		598,908
Total net assets			**828,403**		598,908
Charity funds					
Restricted funds	14		**491,133**		310,930
Unrestricted funds	14		**337,270**		287,978
Total funds			**828,403**		598,908

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 20 October 2022 and signed on their behalf by:

L Hutchinson Chair of Trustees

The notes on pages 30 to 42 form part of these financial statements.

Statement of cash flows
For the year ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	17	**126,045**	316,323
Cash flows from investing activities			
Dividends, interests and rents from investments		**11**	91
Net cash provided by investing activities		**11**	**91**
Change in cash and cash equivalents in the year		**126,056**	**316,414**
Cash and cash equivalents at the beginning of the year		**594,235**	277,821
Cash and cash equivalents at the end of the year	18	**720,291**	594,235

The notes on pages 30 to 42 form part of these financial statements

Notes to the financial statements
For the year ended 31 March 2022

1. General information

The Young Lives Foundation is a company, limited by guarantee, incorporated in England and Wales. The company registration number is 05999166.

The registered office address is 71 College Road, Maidstone, Kent, ME15 6SX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Young Lives Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis. While the impact of the Covid-19 virus has been assessed by the Trustees, so far as resonable possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcomes on the charity's activities. However, taking into consideration the UK Government's response and the charity's planning, the Trustees have a reasonable expectation that the charity will continue in operational existences for the foreseeable future.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 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.

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	71,723	94,515	**166,238**	176,977
Total 2021	54,949	122,028	176,977	

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Local Authority Service Agreements	708,900	-	**708,900**	572,844
Fundraised Income - Grants and Trusts	208,591	-	**208,591**	207,890
Fundraised income - Events	154	16,685	**16,839**	11,329
Earned income	10,264	47,134	**57,398**	25,903
	927,909	63,819	**991,728**	817,966
Total 2021	746,063	71,903	817,966	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	11	**11**	91
Total 2021	91	91	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable Activities	817,314	108,981	**926,295**	746,880
Total 2021	646,492	100,388	746,880	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable Activities	836,248	90,047	**926,295**	746,880
Total 2021	671,972	74,908	746,880	

. Direct costs

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and Salaries	529,143	49,736	**578,879**	491,616
National Insurance	35,056	3,295	**38,351**	31,612
Pension	21,114	1,985	**23,099**	21,708
Project expenses	168,630	27,290	**195,920**	124,433
Depreciation	-	-	**-**	2,603
	753,943	82,306	**836,249**	671,972
Total 2021	599,005	72,967	671,972	

Notes to the financial statements
For the year ended 31 March 2022

. Support costs

	Restricted funds 2022 £	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Repairs & Maintenance	2,700	677	**3,377**	1,177
Legal & Professional fees	5,905	3,324	**9,229**	6,699
Rent, Rates & Utilities	14,210	8,623	**22,833**	22,281
Printing, Postage & Stationery	5,732	2,522	**8,254**	7,384
IT costs	14,364	2,630	**16,994**	12,160
Telephone costs	9,704	5,549	**15,253**	12,966
Motor costs	6,869	2,683	**9,552**	6,658
Sundry expenditure	2,024	346	**2,370**	2,352
Fundraising costs	537	207	**744**	1,391
Interpretting costs	1,326	115	**1,441**	1,840
	63,371	26,676	**90,047**	74,908
Total 2021	47,487	27,421	74,908	

8. Auditor's remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**5,728**	4,320

9. Staff costs

	2022 £	2021 £
Wages and salaries	**578,879**	491,616
Social security costs	**38,351**	31,612
Contribution to defined contribution pension schemes	**23,099**	21,708
	640,329	544,936

During the year redundancy payments of £Nil (2021 - £Nil) were made.

9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	**33**	31

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

	2022 No.	2021 No.
In the band £60,001 - £70,000	**1**	1

The total employment benefits including employers' pension contributions and employers' national insurance of the key management personnel were £147,739 (2021 - £73,086)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2021	**31,075**	**9,338**	**40,413**
Disposals	**(9,000)**	**-**	**(9,000)**
At 31 March 2022	**22,075**	**9,338**	**31,413**
Depreciation			
At 1 April 2021	**31,075**	**9,338**	**40,413**
On disposals	**(9,000)**	**-**	**(9,000)**
At 31 March 2022	**22,075**	**9,338**	**31,413**
Net book value			
At 31 March 2022	**-**	**-**	**-**
At 31 March 2021	-	-	-

Notes to the financial statements
For the year ended 31 March 2022

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	**139,169**	78,336
Other debtors	**135**	-
Prepayments and accrued income	**15,176**	5,131
	154,480	83,467

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	**6,412**	2,470
Other taxation and social security	**12,520**	8,427
Other creditors	**3,247**	4,047
Accruals and deferred income	**24,189**	63,850
	46,368	78,794

Notes to the financial statements
For the year ended 31 March 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General funds	**287,978**	**158,345**	**(109,053)**	**337,270**
Restricted funds				
Mentoring	**222,575**	**362,625**	**(166,074)**	**419,126**
Apprenticeships	**19,352**	**12,500**	**(12,688)**	**19,164**
Other	**872**	**2,459**	**(2,018)**	**1,313**
Positive activities	**36,942**	**125,066**	**(158,919)**	**3,089**
Rights, representation and advocacy services	**31,189**	**466,078**	**(458,237)**	**39,030**
Covid-19 campaign	**-**	**117**	**(117)**	**-**
Easter	**-**	**1,128**	**(1,128)**	**-**
Xmas appeal	**-**	**29,659**	**(20,248)**	**9,411**
	310,930	**999,632**	**(819,429)**	**491,133**
Total of funds	**598,908**	**1,157,977**	**(928,482)**	**828,403**

Notes to the financial statements
For the year ended 31 March 2022

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
	194,344	194,022	(100,388)	287,978
Restricted funds				
	68,575	284,998	(130,998)	222,575
	18,464	12,000	(11,112)	19,352
	-	17,000	(16,128)	872
	69,371	53,347	(85,776)	36,942
	-	417,223	(386,034)	31,189
	-	16,444	(16,444)	-
	156,410	801,012	(646,492)	310,930
Total of funds	350,754	995,034	(746,880)	598,908

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	**Income £**	**Expenditure £**	**Balance at 31 March 2022 £**
General funds	**287,978**	**158,345**	**(109,053)**	**337,270**
Restricted funds	**310,930**	**999,632**	**(819,429)**	**491,133**
	598,908	**1,157,977**	**(928,482)**	**828,403**

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	194,344	194,022	(100,388)	287,978
Restricted funds	156,410	801,012	(646,492)	310,930
	350,754	995,034	(746,880)	598,908

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**
Current assets	491,133	383,638	**874,771**
Creditors due within one year	-	(46,368)	**(46,368)**
Total	491,133	337,270	**828,403**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	310,930	366,772	677,702
Creditors due within one year	-	(78,794)	(78,794)
Total	310,930	287,978	598,908

Notes to the financial statements
For the year ended 31 March 2022

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	229,495	248,154
Adjustments for:		
Depreciation charges	**-**	2,603
Dividends, interests and rents from investments	**(11)**	(91)
Decrease/(increase) in debtors	**(71,013)**	25,228
Increase/(decrease) in creditors	**(32,426)**	40,429
Net cash provided by operating activities	**126,045**	316,323

18. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	**720,291**	594,235
Total cash and cash equivalents	**720,291**	594,235

19. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	**594,235**	**126,056**	**720,291**
	594,235	**126,056**	**720,291**

20. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £23,099 (2021 - £21,708). Contributions totalling £3,247 (2021 - £2,730) were payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	**9,239**	21,830
Later than 1 year and not later than 5 years	**-**	9,239
	9,239	31,069

22. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

23. Related party transactions

During the year income was received from the Masonic Charitable Trust of £29,994 (2021 - £Nil), of which Leslie Hutchinson (Trustee) is also a member of key management personnel. There was no balance outstanding as of year end (2021 -£Nil).

THE YOUNG LIVES FOUNDATION

England & Wales - Charity number 1119528

Accounts

Registered Number | 05999166

Charity Number | 1119528

The Young Lives Foundation

A Company Limited by Guarantee

Financial Statements | Year Ended 31 March 2021

ylf.org.uk

Our Vision is that every young person in need shall have access to the resources and opportunities needed for them to achieve their potential and lead fulfilled lives

The Young Lives Foundation is a company limited by guarantee with charitable status. Registered in England and Wales Company No 5999166. Registered Charity No 1119528

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Kreston Reeves
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
ME4 4QU

ylf.org.uk

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THE YOUNG LIVES FOUNDATION

INFORMATION | FOR THE YEAR ENDED 31 MARCH 2021

Trustees and Directors | The Directors and Trustees that served during the year were:

M Farmer, Trustee

A R Godman, Trustee *(Company Secretary – Resigned 15/12/20)*

M L Hodges, Trustee

L Hutchinson *(Chairman)*

I C Pearson, Trustee

Patrick Powell, Trustee,

Ray Smedy, Trustee

N S Smith, Trustee

S H Wallace, Trustee (appointed, 20/4/20)

J B Williams, Trustee

Chief Executive Officer |S M Gray

Charity Number | 1119528

Company Number | 05999166

Registered Address |71 College Road, Maidstone, Kent ME15 6SX

Business Address |71 College Road, Maidstone, Kent ME15 6SX

Auditors | Kreston Reeves, Montague Place, Quayside, Chatham Maritime, Chatham, ME4 4QU

Bankers |HSBC Bank plc, Maidstone Commercial Centre, 1 - 5 Week Street, Maidstone, Kent ME14 1QW

Solicitors |Brachers, Somerfield House, 59 London Rd, Maidstone ME16 8JH

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The Young Lives Foundation | Objectives and Activities for Public Benefit

The objectives of the charity, as set out in the memorandum of association, are:

(a) To meet the needs of young people and to promote their personal and social development and advancement in life by providing information, assistance and advice; and

(b) To meet the needs of adults over the age of 25 who have formerly received support from the charity, or such adults who are in need or socially or economically disadvantaged, by providing information, assistance and advice.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit reporting when reviewing the charity's aims and objectives and in planning future activities.

The Young Lives Foundation (YLF) has continued to provide a range of services and activities for the benefit of those in need across the South-East of England in line with the charity's mission, which is to be alongside children, young people and those deemed vulnerable in ways that:

- Affirm their identity and worth
- Champion their rights, needs and interests
- Promote their well-being and development

YLF does this by:

- Supporting them through times of difficulty and distress
- Enabling their voices to be heard
- Assisting them to achieve their potential

YLF's services are delivered through a set of unique programmes in the following areas:

- Mentoring & Befriending
- Advocacy & Children's Rights
- Positive Activities
- Apprenticeship Programmes

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YLF | Activities and Achievements

The last 12 months have presented significant challenges to the charity due to the global pandemic, which has impacted service delivery, working arrangements and had significant impact on the lives of those benefitting from the support of YLF. Despite this, the charity was able to sustain usual levels of support to over 3,000 people. YLF also continued to see significant growth and development, delivering statutory services under contracts with local authorities, designing and launching innovative support programmes and increased fundraising to resource much needed services where there was a lack of provision. This has allowed YLF to continue responding to demand with innovative service design and delivery, recruiting experienced staff and volunteers and more importantly, supporting more vulnerable people, children, young people and families.

YLF continues to work to a shared vision that every child and young person in need has access to resources and opportunities needed for them to lead fulfilled lives and reach their potential.

Feedback from young people and other stakeholders lets us know what a positive impact the support provided by YLF has had on their lives.

"Children in care say that they see adults come and go like buses, once they start to trust them they move on.

It's not like that with YLF, every time you need them you know they will be there to offer help and advice. Even when I was at my lowest I knew my YLF Family would be there for me."

Megan, aged 16

YLF | Response to Covid-19

The challenges that were presented due to COVID-19 and the impact of the pandemic on people's lives led to an increase in demand for YLF services, at the same time there was an immediate need to deliver services differently and safely. YLF developed a robust Risk Management Plan and has been able to:

- maintain frontline work as key workers, ensuring essential statutory work and key services for vulnerable people was delivered in challenging circumstances
- sustain support for children and families who needed it and maintaining high standards of delivery
- respond to immediate need and mobilising Covid -19 specific support for those who were impacted the most i.e. emergency food parcels, mental health support
- maintain team resilience, avoiding furlough and redundancies by re-deploying all staff to key work roles
- adapt to a new way of working and delivering services, including new technologies and remote ways of delivering support safely, and;
- launch new fundraising campaigns to maintain vital income streams

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Whilst there was inevitable disruption to the strategy and plans that were in place, YLF demonstrated a high degree of resilience, the ability to mobilise rapidly, adapt to change, embrace it and ensure the charity and its people were able to maintain the charities mission and values – which were so important at such a challenging times

- **Passion –** motivated to do something, desire to help, energy to offer support
- **Principles** - despite pressures on time and conditions, remaining focused and young person centered
- **Innovation** – delivering services differently, utilizing technologies, gaming groups, video tutorials, increased partnership working and so much more
- **Integrity –** safe in our practice, dependable, honest and accountable

During the first 12 months of the pandemic, YLF experienced in excess of 40% increase in demand for support, particularly from schools and families. Much of this demand related to the emotional impact the pandemic had on young people and difficulties in adjusting from the isolation to a return to school and pre pandemic ways of life.

YLF supported over 500 families with care packages, distributed over 200 entertainment boxes for isolated care leavers, delivered over 300 virtual youth groups and activities, provided over 300 young people essential Advocacy Support, maintained key work Appropriate Adult support in custody on over 2,800 occasions, and raised in excess of £100,000 additional funding as part of YLF's Covid Fundraising Campaign to support the above work.

Please see link for video summary of YLF's work during the pandemic:
https://youtu.be/CE752kyGTtA

"Thank you so much for the food parcel and fun bits. I sat with my son and cried for a bit and then we played the games you gave us. It meant a lot to us and we can't thank you enough"

Parent

YLF has been there for people during the most difficult circumstances and will continue to do so as the country returns to a new way of life. The Risk Management Plan is reviewed regularly, whilst considerations are given to longer term impact, challenges and opportunities by the Board of Trustees and the Finance and Risk Committee.

"Despite a challenging year it looks like you have still been able to deliver effective programmes to support young people. I commend your agility and adaptability as an organisation"

Grant Manager, The National Lottery

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A full copy of the YLF COVID-19 Impact Report is available on this link: https://ylf.org.uk/wp/wp-content/uploads/2020/10/Coping-with-Covid-Impact-Report-2020.pdf

YLF | Mentoring and Befriending

Mentoring

YLF's mentoring programmes have been developed and expanded to meet the continued increase in demand, particularly for children and young people who have been identified as having increased needs due to the pandemic. YLF has established a successful model for delivering both group and one to one mentoring in schools and in the community. YLF continues to receive funding from the Big Lottery to provide mentoring under the HeadStart programme and in the last year received emergency funding from Department of Digital Culture, Media and Sport to expand mentoring support for children impacted by the pandemic and meet the increased demand.

YLF's successful mentoring programmes in primary and secondary schools, complements the work of the school and offers additional guidance and support to young people who have additional needs or are experiencing difficulties.

"I just wanted to make contact to share how delighted we are with the service that YLF has provided for some of our students. Our Head of Year has explained that the students involved in the mentoring provided have found this very beneficial in a time which is proving very difficult for many in our community."

Deputy Head Teacher

YLF recruits, trains, supports and retains volunteers to act as mentors, who, motivate, guide and assist young people and work with them in the achievement of positive goals.

Our mentors build young people's self-esteem and confidence, encourage and reward positive behaviours, divert away from risk taking, crime and exploitation. They do this by introducing positive activities and assisting with the achievement of positive goals. During the past year, these goals included: building resilience, addressing safeguarding concerns, improving relationships within the home, returning to school, improving schoolwork/attendance, gaining work experience or employment and taking part in activities within their communities and/or school.

"We are so grateful to YLF for all their support and the kindness they have shown and continue to show our family (not just the children, but us parents too!). The mentoring programme is so helpful to the young individuals. Our girls have had amazing experiences over the years thanks to you all - memories that will last forever."

Parent

In addition to the outcomes above, as an ASDAN Registered Centre and an Arts Award Centre, YLF can offer nationally recognised qualifications.

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Over **230** young people received mentoring support from YLF last year.

85% of mentoring arrangements were successful in supporting the young person to achieve their agreed goals/objectives.

90% of young people receiving mentoring support show an increase in positive behaviour at home or school.

Referrals are received principally through the Early Help Teams, Social Workers and Schools.

"I just want to say what amazing support C has had so far from his Mentor. He had a surprise doorstop visit on his birthday and he was so pleased to see his mentor. It made his day. That's the sort of people we need more of. Thankyou"

Parent

Befriending

YLF also recruits, trains and supports volunteers to act as Independent Visitors (IV) or befrienders for young people in care. The statutory role of the IV, as defined in The Children Act, is "to visit, advise and befriend" and to take a long-term interest in the young person's well-being and development.

YLF's befriending programme is designed for children in the care of local authorities and the Independent Visitor is often the only consistent and stable adult in the young person's life. Independent visitors spend good quality time with young people and vary the time between informal support and activities.

The service is available to any eligible young person placed in Kent or Medway, with referrals being received from the young person's Social Worker. The service is funded through agreements with Kent County Council and Medway Council and through spot-purchase arrangements with other local authorities who place young people into our operating area. This support and having a consistent adult was even more valuable over the last 12 months given the isolation many children experienced due to the pandemic.

Over **115** looked after children benefit from having a YLF Befriender last year.

"My Befriender has supported me in so many ways. She has helped me with my 'me' time and is always there if I need to go for walks. She keeps up with everything that is going on in my life and is there if I have any appointments I have to attend."

Young Person

"Covid and lockdowns meant it's been 3 months since I have been able to see S. Today we planned a Covid safe picnic by her house. Lots of catching up, I took a speaker for some music as I know she sometimes finds it hard to maintain conversation and I didn't want her to feel under pressure to talk. She loves to sing and she educated me on the world of Tik-Tok – time flew by, the picnic was enjoyed and fully consumed and it was such a joy. Roll on next month cos this kid fills my heart."

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Volunteer Befriender

Care Leavers Mentoring

Following consultations with Care Leavers, YLF continues to deliver a Mentoring Programme for young adults leaving the care system. As part of both Kent and Medway Councils Care Leavers offer, the service:

- Supports care leavers practically in developing life skills
- Reduces care leavers who are at risk of being Not in Education, Employment or Training (NEET)
- Sustains tenancies and placement stability
- Reduces loneliness and isolation by giving someone to talk to

The Leaving Care Mentoring also allows for the IV Service to be extended to post 18 and ensure that young people in transition to independence receive consistent support from a trusted adult. In the first 6 months over 45 care leavers have received support from a Mentor.

"I would definitely recommend having a mentor to other care leavers. I know I can be honest with my mentor and get the help I need. He has supported me which has helped me to feel more independent and I know now that I can do things by myself."

Care Leaver

"You check in on me weekly and make sure I'm doing well. I get things off my chest from my past and now feel better in myself. I was always angry and upset and didn't show it. Now it's so much less. Thank you so much, I don't know what I would do without you."

Care Leaver

YLF | Advocacy and Children's Rights

YLF's Rights, Representation and Advocacy Services, have continued to support an increasing number of vulnerable people each year on a wide range of issues.

Enabling young people's voices to be heard in the decisions that affect their lives and ensuring they are safeguarded in these processes is central to our charity's mission and activity. Over **3,000** people were supported through our advocacy and children's rights services in 2020/21.

Accompanying Adult Service

When asylum seeking children arrive in the UK unaccompanied, there will sometimes be confusion over their age. YLF has been delivering The Accompanying Adult Service across Kent for over 5 years, assisting in an age assessment interview process. YLF's Accompanying Adult volunteers are there to ensure interviews are conducted properly and fairly and are compliant with the legal requirements.

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YLF Accompanying Adults are volunteers who act independently from the Local Authority. They are fully trained to ensure they can give the best support to children seeking asylum. The role of the volunteer Accompanying Adult is to ensure that the child understands why the age assessment is taking place and has an interpreter present, and to facilitate communication between all parties.

YLF's experience in working with vulnerable young people in times of distress, particularly in an interview setting, means it can offer excellent support to the young person and equally provide the right training to the volunteers who are delivering this crucial frontline work.

In the last 12 months referrals to the service were significantly higher than in the previous year. YLF's volunteers supported people at **780** age assessment interviews.

"The Accompanying Adult volunteers approach is highly valued by professionals and young people. While they only meet a young person on a few occasions these are very significant days for them and the volunteers are compassionate, understanding and work hard to ensure our young people feel cared about and supported."

Social Worker

Independent Person Service

An Independent Person (IP) is appointed to oversee the process of a Stage Two Complaint Investigation when a local authority receives a complaint about a child they have supported.

An IP is not an Advocate for the complainant. The role of the IP is to work alongside the Investigating Officer (IO) to provide an independent and objective view to the investigation of the complaint.

YLF's IPs are self-employed to avoid conflict of interest and comply with timescales for completion (up to a maximum 65 working days) in line with the requirements of The Children Act 1989 Representations Procedure Regulations and Guidance, 'Getting the Best from Complaints'. IPs provide a written report on the investigation written in plain language.

"I have found the standard and quality of the Independent People to be of the highest level and the reports are very professionally prepared and written."

Director | KCC

Return Interviews & Secure Panel Reviews

YLF can provide trained and experienced staff to support further statutory processes such as Return Interviews and Secure Panel Reviews. Our staff have expertise to ensure the young person has opportunities to express their views and opinions, feel listened to and, when appropriate, offer advice on further support or signpost them to other supportive services.

Although independent from local authorities, YLF staff have established excellent protocols for partnership working with social work teams and are key in the delivery of effective communications which help safeguard young people.

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"Speaking with someone independent, rather than the social worker, will often remove barriers and give the young person the chance to share things in a different way."

Team Manager | Kent County Council

Appropriate Adult Service

YLF recruits, trains and supports volunteers to act as appropriate adults for young people aged 10-17 and vulnerable adults when they are in Kent Police custody. The presence of an appropriate adult is a legal requirement under the Police and Criminal Evidence Act 1984 (PACE). In most cases, this role is carried out by a parent, family member, or carer, but when one of these is not in attendance, Kent Police call for one of our volunteers to act as the appropriate adult.

The role of an appropriate adult is to monitor procedures in custody, facilitate communication between the detained person and the police and to ensure that the detained person is safeguarded whilst in custody. In addition to the above, our volunteers will raise any concerns they have about the safety or well-being of the detained person outside the police custody environment (eg home, school, or neighbourhood).

The Home Office declared the Appropriate Adult role 'key work' during the pandemic and in order to comply with PACE, YLF's Appropriate Adult volunteers and staff were required to attend custody suites in person throughout the pandemic.

In the year, YLF's appropriate adults attended custody suites on **2,891** occasions.

YLF is delighted and incredibly proud that the Appropriate Adult Service received The Queen's Award for Voluntary Service (QAVS).

The service is available to all custody suites in the Kent Police area and is funded through Kent County Council and Medway Council.

YLF's Appropriate Adult Service meets the national standards set by the National Appropriate Adult Network and Home Office.

"I just wanted to take this opportunity to praise and thank one of your fantastic volunteers, for his *support yesterday.*

We were engaged in an extremely complex and serious investigation which as we know, takes a great deal of time and energy of all involved.

He remained on hand throughout the whole process, arrived earlier than necessary to ensure that we could expedite our enquiries – not least a variety of interviews, taking of intimate samples, extensions to the custody period and more. Furthermore, he supported the person in custody with patience and ensured he understood the actions we were taking – more pertinent given the mental health related difficulties that the person was suffering with at the time.

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He remained calm despite the possible risk presented by the person and performed his role very professionally."

Detective Sergeant, Kent Police

"This is a phenomenal achievement, that I know has not come without hard work by many – not just volunteers but you and your colleagues.

The provision of Appropriate Adults is essential to the delivery of a first-class service to the people of Kent, both in terms of victims and witnesses but also in terms of vulnerable people who find themselves suspected of criminal offences.

I know there have been challenges along the way, but we should all be proud that we have worked together so closely to overcome them and continue providing AAs throughout this pandemic."

Chief Inspector Nick Finnis, Kent Police

Advocacy Programmes

YLF provides the Rights and Advocacy service for young people receiving or eligible to receive support from both Kent and Medway Children's Services and children placed into Kent with neighbouring authorities. These services are commissioned by each local authority under their statutory obligations.

In 2020/21, YLF advocates supported **343** young people who presented with a wide range of issues.

Our advocates supported young people, aged 5-24, through direct advocacy support, or by empowering the young person to self-advocate. Young people present to YLF with a wide range of issues relating to their lives, which this year included: placement moves, leaving care, education, housing, legal or financial matters, appropriateness of treatment, standards of care, and family contact.

YLF's advocates also support and/or represent children and young people in meetings where decisions are being made about their lives. These meetings include Care Plan Reviews, care proceedings, Joint Housing Assessments and Family Group Conferences.

YLF delivers the service using a team of experienced and trained advocates combining an extensive range of skills and experience to support the individual needs of young people accessing the service.

"Thank you so much for your help in raising that complaint. I felt so strongly about my experiences in the catch 22 placement and the effect it had on my mental health during lockdown. You made me feel brave enough to do it so thank you."

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"Thank you for helping me to contact the refugee council. I feel all alone in this hotel I have nobody to help me and you helped me and cared about me. Thank you so much. I will remember your help always. I get positive vibes from you and you give me the strength I need, I am so happy to have you in my life. Thank you so much for representing me"

"I would definitely recommend the Advocacy Service, I as I feel the service has been outstanding. It is so valuable for them to have someone independent they can talk who can speak for them."

Independent Reviewing Officer

Medway Children and Young People's Council (MCYPC)

YLF has also continued to facilitate and support young people speaking collectively about their experiences of being in care – principally through the Medway Children and Young People's Council (MCYPC).

YLF provides the MCYPC for Medway Council and facilitates young people's involvement and engagement with the local authority. The overall aim of the council is to be the effective and representative voice of all children and young people in and leaving Medway Council's care through the development and review of the local authority's policy, performance, practice and provision affecting life in care.

Members of the MCYPC have continued being the voice of Medway's 420 plus children in care by attending formal meetings with the Director of Children's and Adults' Services and by providing a proactive voice on the Corporate Parenting Group.

During the year, participation events have been delivered and achievements this year have included the ongoing campaign to tackle the stigma of being in care and the language used by professionals. The MCYPC has also successfully lobbied the Council to fund driving lessons, consider council tax exemption for care leavers and improve the standard of supported accommodation. These issues are instrumental in shaping Medway Council's offer to its children and young people.

"Thank you for allowing me to grow up into a better person and now help others to do the same. Here's to many more children's lives been positively affected by the support you offer."

YLF | Positive Activities Programmes & Hubs (LEGENDS)

Funding from TNL Reaching Communities, BBC Children in Need and the Masonic Charitable Foundation, have enabled YLF to expand the range of activities offered throughout the year and deliver new and increased opportunities for a wider range of young people.

The Legends Programme continues to provide a safe and secure setting for disadvantaged young people to come together and have the opportunity to try new things. The young people engaging in

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these programmes are children in care, those with learning or behavioural difficulties or having special educational needs or those from deprived backgrounds. Most would not otherwise have the opportunity to enjoy some of the activities YLF has been able to offer them.

In the last 12 months, the Legends Team have had to show high levels of innovation to ensure support could be maintained virtually, due to restrictions imposed by the pandemic. The team hosted weekly engaging and interactive support sessions online for young people. The team also produced video tutorials, challenges and workshops.

Gaming groups were also created for young people to have a safe gaming zone to interact with peers, staff and volunteers.

Over 170 young people were supported during the year the past year, with 88% of these young people attending activities rating the programme as 10 out of 10 (despite being online for most of the year).

Many young people lack opportunities, self-confidence, self-esteem and social skills. Many do not have appropriate role models and have limited relationships with peers.

100% of the activities offered are funded using YLF's fundraised income.

YLF is extremely grateful to its supporters and grant making trusts for the success of these programmes.

YLF believes that involving the young people in designing, planning and then participating in each activity gives them ownership of their programme and develops life skills including budgeting, confidence and social skills.

"I think it's great that you've managed to continue to support so many during lockdown, and we know that you're there if and when we need you."

Foster Carer

"I have struggled since coming into care with low self-esteem, quite a lot of upset and anger. I find it hard to make friends and trust people. YLF has been brilliant for me. At first I didn't want to attend but they came and did a home visit and talked me through coming. I joined in a session and felt a sense of belonging, a sense of pride in achieving a new skill, and a sense of fun and enjoyment."

Legends Young Person

Referrals to the programme are primarily from Specialist Children's Services, Foster Carers, Early Help Teams, Schools and other Voluntary Groups.

YLF | The Value and Benefits of Volunteering

Volunteers from YLF have once again shown how valuable the gift of time can be with over 3,500 people benefiting from that gift in 2020/21. We continue to recognise the importance of ensuring our team of 260 volunteers are trained and supported in delivering high quality frontline services and achieving the exemplary standards we set. Despite the challenges of the pandemic, YLF

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continued to recruit and train new volunteers to assist with the increased levels of demand. In the last 12 months YLF recruited and trained 73 new volunteers.

"I found the YLF in-house training really helpful because you showed me exactly what it will be like when I head out into my role, the challenges I may face and how to deal with them. Thank you!"

Trainee Appropriate Adult

Over the year, YLF's volunteers gave over 30,000 hours of frontline support to vulnerable people. When calculated at the minimum wage this equates to a value of almost £280,000.

Volunteers tell us how they themselves also benefit from these volunteering activities. Their horizons are broadened; they are able to see beyond the stereotypes of 'young people today' and understand better the challenges and issues that some young people have to face. New skills are learned, and skills gained occupationally can be enhanced or continued in retirement.

"After volunteering with YLF, I quickly realised that I truly CAN make a positive difference to children who have had a tough start to life. YLF gave me the confidence to apply for (and get) a role in a young offenders institute in Kent, where I am now helping children understand how they can turn their lives around, and not re-offend."

ALEX'S VOLUNTEER STORY

YLF is delighted to have been awarded The National Appropriate Adult Network Standard and the NCVO Investing in Volunteers Award. This demonstrates that YLF is a supportive organisation to volunteer with and that there are effective systems in place for keeping volunteers and service users safe.

"Volunteers from YLF perform a vital role is supporting and mentoring young people across Kent. They make a massive contribution to helping young people across many areas of their lives, from HeadStart mentoring to helping through the challenges of the transition to adult life."

Roger Gough, Leader, Kent County Council

YLF | Apprenticeships and Students

Thanks to funding from The Cobtree Trust, YLF is now in its seventh year of offering apprenticeships to young people who were previously not in education or employment. This ambitious scheme provides opportunities for young people to learn and develop skills for the world of work in a safe and supportive environment. Apprentices are required to complete an NVQ Level 2 Qualification and when the time has come for them to move on they do so with a qualification, skills, experience and a new found confidence - along with a helping hand and practical help to find alternative employment.

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YLF also offers a high number of placements for MA and BA Social Work Students from local universities. These placements offer invaluable learning experiences to students to support them in their studies and future career goals.

We have also offered young people unique work experience opportunities, learning about the world of work in a thriving charity environment.

"I have loved being part of YLF and have really enjoyed completing my work experience at the office. I feel very comfortable there and everyone has been so friendly. Thank you for making me feel that it's okay to be me"

YLF | Financial Review

YLF | Principal Funding Sources

The charity's principal funding (57% of income) continues to come from local authority contracts for commissioned services and activities. Fundraising events, fundraised grants and voluntary donations (about 40% of income) have played an increasingly important part during the year. The remaining 3% of income is made up of investment and earned income.

For every £1 raised by YLF fundraising activity, at least 80 pence is allocated to front line services and support.

YLF | Reserves Policy

The policy in respect of reserve funds is to build and maintain reserves at a level sufficient to sustain and enhance existing work, where necessary and appropriate; enable the development of new areas of work and contribute towards the central costs of the charity. YLF Trustees aim to build free reserves to cover six months operational costs. As of 31st March 2021, YLF's reserves were £598.908, representing approximately nine months of running costs.

The Trustees consider the higher level of reserves this year to be appropriate given the uncertainty caused by the global pandemic and with the re commissioning of some local authority contracts in 2022. By increasing the reserves for the current period the charity can be confident of meeting it's charitable objectives over the coming year regardless of external factors.

YLF | Investment Policy

The Trustees have kept the charity's investment policy under review during the year balancing diversification, to ensure that funds placed on deposit are covered by compensation arrangements, with the need to obtain a reasonable return on investments.

YLF | Structure, Governance and Management

YLF | Governing Document

The Young Lives Foundation is a company limited by guarantee, incorporated on 15 November 2006 and registered as a charity on 6 June 2007. The company is governed by its Memorandum and Articles of Association. In the event of the company being wound up, the members may each be required to contribute an amount not exceeding £10.

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YLF | Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees as defined by Section 97 of the Charities Act 1993.

All Trustees give their time voluntarily and receive no benefits from the charity.

The charity is fortunate in retaining Trustees who have a demonstrable commitment to its work and who collectively possess a range of business and professional skills including business management and development, charities finance and fundraising, property, education, children's services and the law. YLF also have a Trustee who acts as a frontline volunteer with the charity and a Trustee who has been supported by the charity.

YLF | Trustee Induction and Training

Trustees receive regular written and oral briefings on the charity's services and activities. There are also opportunities during the year for Trustees to meet with staff, volunteers and young people with whom the charity works.

Those invited to become Trustees have opportunities to meet with the Chairman and existing Trustees and with the CEO and YLF staff team to discuss the role and to learn more about the charity's organisation, aims, objectives and operations. New Trustees also receive a comprehensive induction to the work and management of the charity from the CEO and an experienced Trustee.

YLF | Organisation

The Board of Trustees meets at least six times a year.

The Board has overall responsibility for the effective governance of the charity and for setting the long-term strategy. Managerial responsibility is delegated to the Chief Executive Officer.

In addition, there are sub-committees of the Board where vital areas of the charities governance can be given more focused input. Sub Committees are Finance and Risk, Fundraising and Governance and Compliance.

Trustees undergo training relevant to their duties and responsibilities during their term. YLF adopts the Charity Commission Good Governance Code as a benchmark for the governance of the charity.

YLF | Risk Management

Risk management measures are in place covering both financial and non-financial risks. The latter category includes health and safety, lone working, business continuity and safeguarding the young people and vulnerable adults with whom the charity works. All activities involving young people are rigorously risk-assessed.

The financial risks to which the charity might be exposed are regularly reviewed and action taken, as required, to protect the charity's cash assets.

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Particular attention has been paid during the year to the risks the charity might face from changes in the social care landscape, funding environment and commissioning regime. A business continuity strategy and risk register are in place to ensure that the charity can engage positively and creatively with the challenges and opportunities being presented and can also mitigate the impact of any reductions in local authority grant funding.

YLF | Plans for Future Period

The Young Lives Foundation is dedicated to maintaining the highest standards of practice throughout its work with vulnerable young people.

The input and feedback given by partners, professionals, staff, volunteers and most importantly, the young people supported is highly valued. YLF aims to develop and enhance its services to meet the needs and demands of beneficiaries each year whilst ensuring that positive outcomes are achieved.

Challenges that were caused by the pandemic in 2020/21, as highlighted earlier in this report, has meant that some of the plans for the year were not progressed. The focus and priority for the period has been on delivering frontline key work and ensuring this continued, including redeployment of staff/volunteers from existing roles to key work. This prevented progress in developing some of the plans that YLF had hoped to implement. However, these plans, have been adapted and are included in YLF's planning for the coming year.

Plans for the coming year include, successful re tendering for statutory support programmes and further development of these programmes, developing and increasing earlier interventions and preventative support to a wider range of children, young people and families in response to growing demand and investment in a robust fundraising strategies and resource to support these plans:

- **Develop and increase services that support young people in need with a focus on earlier intervention and prevention**
    - Launching new preventative programmes to address the risks to young people of in a post pandemic world, with focus on Reconnecting to education and employment opportunities, positive social and leisure pursuits, building emotional resilience and coping strategies and educating to avoid exploitation and damaging online behaviours *(Mentoring & Activity Based Education)*
    - Partnering with more schools and colleges across Kent, supporting students who have additional support needs and those with emotional and mental health support needs. This includes a dedicated a Mentoring Coordinator to develop the mentoring support in schools.*(Mentoring)*
    - Increasing YLF's Apprenticeship and Employment Programme to build in more Apprenticeships, work experience placements and volunteering opportunities *(Learning & Development)*

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- Expanding the Legends Hub Based Model of service into new districts and increasing partnership working across districts *(Positive Activities and Local Presence)*

- Resource, Implement and Develop effective support programmes for Care Leavers to include increased mentoring provision, peer support models and sustainable programmes supporting the transition to independence (Mentoring & Peer Support)

- **Retain and recommission statutory services with a wider YLF offer to complement existing services**
  - *Support local authority partners to review and limplement existing specifications and models of delivery which are sustainable for the coming 5 years*
  - *Explore the provision of supported accommodation for Care Leavers*
  - *Establish a mentoring offer as an alternative to Befriending for children in care to increase reach to more young people.*
  - *Provide 24 hr support for some statutory provisions*
  - *Develop a specialist training package for YLF volunteers to upskill the workforce to support wider groups of children in need*
- **Maintain a focus on service delivery within Kent, Medway and neighbouring regions**
- **Investment in fundraising resources so that YLF can increase income to develop and expand services to support a wider range of young people**

YLF | Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

YLF | Post Balance Sheet Events

There have been no events since the Balance Sheet date that have materially altered the position of the charity as represented within these financial statements.

YLF | Trustees' Responsibilities

The Trustees (who are also the directors of YLF for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the 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 (FRS 102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YLF | Disclosure of Information to Auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and;
- that Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

YLF | Auditors

The auditors, Kreston Reeves, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

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In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 12 October 2021 and signed on their behalf by:-

L HUTCHINSON | CHAIRMAN

Registered office 71 College Road, Maidstone Kent ME15 6SX

ylf.org.uk

Our Vision is that every young person in need shall have access to the resources and opportunities needed for them to achieve their potential and lead fulfilled lives

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Independent auditor's report to the Members of The Young Lives Foundation

Opinion

We have audited the financial statements of The Young Lives Foundation (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Independent auditor's report to the Members of The Young Lives Foundation (continued)

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.

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:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related posting inappropriate journal entries to increase revenue or reduce expenditure, management bias in accounting estimates and judgemental areas of the financial. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
  Review of cash and credit card expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting

estimates and related disclosures made by the Trustees.

- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Montague Place

Quayside

Chatham Maritime

Chatham

Kent

ME4 4QU

Date: 18 October 2021

The Young Lives Foundation

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**54,949**	**122,028**	**176,977**	173,707
Charitable activities	4	**746,063**	**71,903**	**817,966**	765,031
Investments	5	**-**	**91**	**91**	446
Total income		**801,012**	**194,022**	**995,034**	939,184
Expenditure on:					
Charitable activities	6	**646,492**	**100,388**	**746,880**	830,243
Total expenditure		**646,492**	**100,388**	**746,880**	830,243
Net movement in funds		**154,520**	**93,634**	**248,154**	108,941
Reconciliation of funds:					
Total funds brought forward		**156,410**	**194,344**	**350,754**	241,813
Net movement in funds		**154,520**	**93,634**	**248,154**	108,941
Total funds carried forward		**310,930**	**287,978**	**598,908**	350,754

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

The notes on pages 30 to 42 form part of these financial statements.

The Young Lives Foundation

(A company limited by guarantee)
Registered number: 05999166

Balance sheet
As at 31 March 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	11		**-**		2,603
			-		2,603
Current assets					
Debtors	12	**83,467**		108,695	
Cash at bank and in hand		**594,235**		277,821	
		677,702		386,516	
Creditors: amounts falling due within one year	13	**(78,794)**		(38,365)	
Net current assets			**598,908**		348,151
Total assets less current liabilities			**598,908**		350,754
Net assets excluding pension asset			**598,908**		350,754
Total net assets			**598,908**		350,754
Charity funds					
Restricted funds	14		**310,930**		156,410
Unrestricted funds	14		**287,978**		194,344
Total funds			**598,908**		350,754

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 12 October 2021 and signed on their behalf by:

The notes on pages 30 to 42 form part of these financial statements.

The Young Lives Foundation
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	17	**316,323**	95,499
Cash flows from investing activities			
Dividends, interests and rents from investments		**91**	446
Net cash provided by investing activities		**91**	**446**
Change in cash and cash equivalents in the year		**316,414**	**95,945**
Cash and cash equivalents at the beginning of the year		**277,821**	181,876
Cash and cash equivalents at the end of the year	18	**594,235**	277,821

The notes on pages 30 to 42 form part of these financial statements

Notes to the financial statements
For the year ended 31 March 2021

1. General information

The Young Lives Foundation is a company, limited by guarantee, incorporated in England and Wales. The company registration number is 05999166.

The registered office address is 71 College Road, Maidstone, Kent, ME15 6SX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Young Lives Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis. While the impact of the Covid-19 virus has been assessed by the Trustees, so far as resonable possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcomes on the charity's activities. However, taking into consideration the UK Government's response and the charity's planning, the Trustees have a reasonable expectation that the charity will continue in operational existences for the foreseeable future.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Office equipment	-	100%

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 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.

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 March 2021

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Donations	54,949	122,028	**176,977**	173,707
Total 2020	48,186	125,521	173,707	

4. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Local Authority Service Agreements	572,844	-	**572,844**	555,253
Fundraised Income - Grants and Trusts	162,970	44,920	**207,890**	121,059
Fundraised income - Events	948	10,381	**11,329**	51,922
Earned income	9,301	16,602	**25,903**	36,797
	746,063	71,903	**817,966**	765,031
Total 2020	704,002	61,029	765,031	

5. Investment income

	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Bank interest	91	**91**	446
Total 2020	446	446	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Charitable Activities	646,492	100,388	**746,880**	830,243
Total 2020	663,815	166,428	830,243	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	**Total funds 2021 £**	Total funds 2020 £
Charitable Activities	671,972	74,908	**746,880**	830,243
Total 2020	728,733	101,510	830,243	

· Direct costs

	Restricted funds 2021 £	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Wages and Salaries	441,596	50,020	**491,616**	491,800
National Insurance	28,396	3,216	**31,612**	30,973
Pension	19,499	2,209	**21,708**	26,658
Project expenses	109,514	14,919	**124,433**	173,302
Depreciation	-	2,603	**2,603**	6,000
	599,005	72,967	**671,972**	728,733
Total 2020	652,483	76,250	728,733	

Notes to the financial statements
For the year ended 31 March 2021

. Support costs

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Repairs & Maintenance	694	483	**1,177**	7,258
Legal & Professional fees	3,764	2,935	**6,699**	7,518
Rent, Rates & Utilities	14,707	7,574	**22,281**	23,279
Printing, Postage & Stationery	4,615	2,769	**7,384**	16,143
IT costs	8,256	3,904	**12,160**	10,844
Telephone costs	7,284	5,682	**12,966**	14,300
Motor costs	3,786	2,872	**6,658**	8,068
Sundry expenditure	1,869	483	**2,352**	10,377
Fundraising costs	1,133	258	**1,391**	3,184
Interpretting costs	1,379	461	**1,840**	539
	47,487	27,421	**74,908**	101,510
Total 2020	11,332	90,178	101,510	

8. Auditor's remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**4,320**	4,530
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	**-**	2,416

9. Staff costs

	2021 £	2020 £
Wages and salaries	**491,616**	491,800
Social security costs	**31,612**	30,973
Contribution to defined contribution pension schemes	**21,708**	26,658
	544,936	549,431

During the year redundancy payments of £Nil (2020 - £1,029) were made.

9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Employees	**31**	35

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

	2021 No.	2020 No.
In the band £60,001 - £70,000	**-**	1
In the band £70,001 - £80,000	**1**	-

The total employment benefits including employers' pension contributions and employers' national insurance of the key management personnel were £73,086 (2020 - £71,086)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

11. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2020	**31,075**	**9,338**	**40,413**
At 31 March 2021	**31,075**	**9,338**	**40,413**
Depreciation			
At 1 April 2020	**28,472**	**9,338**	**37,810**
Charge for the year	**2,603**	**-**	**2,603**
At 31 March 2021	**31,075**	**9,338**	**40,413**
Net book value			
At 31 March 2021	**-**	**-**	**-**
At 31 March 2020	2,603	-	2,603

Notes to the financial statements
For the year ended 31 March 2021

12. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	**78,336**	103,372
Prepayments and accrued income	**5,131**	5,323
	83,467	108,695

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**2,470**	3,228
Other taxation and social security	**8,427**	8,363
Other creditors	**4,047**	4,024
Accruals and deferred income	**63,850**	22,750
	78,794	38,365

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General funds	**194,344**	**194,022**	**(100,388)**	**287,978**
Restricted funds				
Mentoring	**68,575**	**284,998**	**(130,998)**	**222,575**
Apprenticeships	**18,464**	**12,000**	**(11,112)**	**19,352**
Other	**-**	**17,000**	**(16,128)**	**872**
Positive activities	**69,371**	**53,347**	**(85,776)**	**36,942**
Rights, representation and advocacy services	**-**	**417,223**	**(386,034)**	**31,189**
Fundraising	**-**	**16,444**	**(16,444)**	**-**
	156,410	**801,012**	**(646,492)**	**310,930**
Total of funds	**350,754**	**995,034**	**(746,880)**	**598,908**

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General funds	173,776	186,996	(166,428)	194,344
Restricted funds				
Mentoring	20,350	228,091	(179,866)	68,575
Apprenticeships	13,326	24,500	(19,362)	18,464
Other	5,439	1,676	(7,115)	-
Positive activities	18,547	114,963	(64,139)	69,371
Rights, representation and advocacy services	10,375	382,958	(393,333)	-
	68,037	752,188	(663,815)	156,410
Total of funds	241,813	752,188	(830,243)	350,754

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	**Income £**	**Expenditure £**	**Balance at 31 March 2021 £**
General funds	**194,344**	**194,022**	**(100,388)**	**287,978**
Restricted funds	**156,410**	**801,012**	**(646,492)**	**310,930**
	350,754	**995,034**	**(746,880)**	**598,908**

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	173,776	186,996	(166,428)	194,344
Restricted funds	68,037	752,188	(663,815)	156,410
	241,813	939,184	(830,243)	350,754

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	**Unrestricted funds 2021 £**	**Total funds 2021 £**
Current assets	310,930	366,772	**677,702**
Creditors due within one year	-	(78,794)	**(78,794)**
Total	310,930	287,978	**598,908**

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	2,603	2,603
Current assets	156,410	230,106	386,516
Creditors due within one year	-	(38,365)	(38,365)
Total	156,410	194,344	350,754

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	248,154	108,941
Adjustments for:		
Depreciation charges	**2,603**	6,000
Dividends, interests and rents from investments	**(91)**	(446)
Decrease/(increase) in debtors	**25,228**	(20,690)
Increase in creditors	**40,429**	1,694
Net cash provided by operating activities	**316,323**	95,499

18. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	**594,235**	277,821
Total cash and cash equivalents	**594,235**	277,821

19. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	**277,821**	**316,414**	**594,235**
	277,821	**316,414**	**594,235**

20. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £21,708 (2020 - £26,657). Contributions totalling £2,703 (2020 - £3,110) were payable to the fund at the balance sheet date and are included in creditors.

Notes to the financial statements
For the year ended 31 March 2021

21. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	**21,830**	11,534
Later than 1 year and not later than 5 years	**9,239**	15,222
	31,069	26,756

22. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

23. Related party transactions

During the year income was received from the Masonic Charitable Trust of £29,994 (2020 - £Nil), of which Leslie Hutchinson (Trustee) is also a member of key management personnel. There was no balance outstanding as of year end (2020 -£Nil).