

Company number: **07448744**

Charity number: **1139685**



Young Roots Report and audited financial statements

For the year ended 30 November 2023





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Foreword

“Without my friends, community and support I have received, my journey would be much more difficult.”
(young man, Croydon, November 23)

Dear friends

Young Roots is proud of the impact of our work with young refugees and asylum seekers in 2023. We have reached more young people than ever before, and the depth and quality of our services has been transformational for the lives of those we work with.

It has been a brutal period for the young people we support, with dangerous and dehumanising Government rhetoric, regressive policies and the impact of the cost-of-living crisis being felt every day. The “Illegal!” Migration Act, which, when implemented, will effectively make it impossible to claim asylum in the UK, passed into law. There has been relentless coverage of plans to remove refugees arriving via “illegal” routes to Rwanda, with serious mental health consequences for young people we see every day causing stress, fear and anxiety. Many young people we work with, were given just seven days’ notice of the need to leave asylum accommodation after having gained refugee status, meaning many became homeless as local authorities’ services were overwhelmed.

Against this backdrop, our skilled and talented staff team have supported 1104 young people in 2023, a 26% increase on the previous year. 888 young people engaged in our youth activities and benefited from the dedication and experience of our Youth Development teams who lead our youth clubs, sporting activities, residentials and trips, youth participation and leadership work. A record 541 young people received long-term, in-depth one-to-one Casework support and advocacy, resolving complex issues around destitution, immigration status, housing, and mental health. 667 young people accessed our Advice and Support Hubs, integrating youth and sporting activities with one-to-one Casework, and access to specialist therapeutic support, counselling and legal advice.

The impact of our Youth Welfare Project, supporting young refugees in asylum hotels through our combined approach of youth work and Casework, was recognised as Migrant Help and the national steering group for the project supported its expansion from Wembley to cover Kings Cross and Croydon. In 2023, we established new Youth Welfare teams in these areas and new weekly youth groups as an entry point to vital support services, offering creative and sporting youth activities, Casework, English-language classes and art therapy.

Following a difficult decision to wind up its operations, the charity Refugee Youth approached Young Roots to take on their work and provide continued support to the young refugees and asylum seekers they previously supported in Croydon. This year we worked together to effectively transfer projects and assets to Young Roots and launched APOW to take forward the work of Refugee Youth, a new weekly youth club offering sports and youth activities, with a focus on youth leadership.

We work directly with young people every day, establishing trusting relationships and supporting them to navigate the asylum system. This makes us uniquely well-placed to understand the challenges created by the system, to evidence the impact of these on young people and to work with young people to call for change. In 2023, we launched our Policy and Campaigns function, to ensure our expertise and evidence can help shape the asylum system. We appointed our first Policy and Campaigns Manager, establishing a steering group and strategy to guide this work, “reflection groups” of young people, with whom we work to identify policy priorities, positions and to inform our strategy.

In 2023 we continued to focus on ensuring that we live our values. Our staff/trustee Diversity, Equity and Inclusion (“DEI”) Committee published and oversaw implementation of our DEI framework including appointment of a full time Human Resources Manager and development of important employment policies. Our staff/trustee Wellbeing Committee monitored and responded to wellbeing issues through a regular Pulse Survey, instituted twice-yearly service breaks, birthday leave and a continued presence of the Employee Assistance programme. We are planning an increased focus on this work over the next year as working with young people in this environment takes its toll on our dedicated staff team.

We are acutely aware that our work does not exist in a vacuum, and we are proud to be in partnership and to work collaboratively with such a wide range of expert and excellent organisations and professionals. We are immensely grateful to our Trusts and Foundations partners, many of whom have provided successive grants enabling us to develop our work with focus and ambition. We are also grateful to the increasing number of individual donors to our work. This support is integral to sustaining our projects, building our resilience and is vital to our future. Equally we are delighted to have established vital new relationships with corporate and community funders this year.

This year we said goodbye to Jo Cobley, who led Young Roots for seven years, significantly growing the number of young people we supported, the depth of our services and the size of our staff team. We would like to thank her for all that she did for Young Roots and young refugees and asylum seekers during her impressive time in post.

We would like to thank our dedicated and talented staff team without whom our work would not be possible. As we look forward to the coming year implementing our new strategy for 2024 – 2027, we are fully committed to our responsibility to both provide excellent support to those we work with now, and to use our knowledge and expertise to be part of changing the environment for all young refugees in the future.



Grace Capel
Chair of Trustees



Paola Uccellari
Chief Executive

Reference and administrative information

For the year ended 30 November 2023

Company number
07448744

Country of incorporation
United Kingdom

Charity number
1139685

Country of registration
England & Wales, Scotland or Northern Ireland

Registered office and operational address
Suite 3.18 – easyHub Croydon, 22 Addiscombe Road,
Croydon, CR0 5PE

Trustees
Trustees, who are also directors under company law,
who served during the year and up to the date of this report
were as follows:

Grace Capel	<i>Chair</i>
Stephen Corker	<i>Treasurer</i>
Laura Puddefoot-Knaggs	
Jennifer Couper	
Andrew Hayley	
Pamila Nigah	
Radhika Ravi	
Andrea Vukovic	
Natasha Prendergast (resigned 15th July 2023)	
Keren Elton (resigned 15th July 2023)	
Nazma Raichuri (appointed 15th July 2023)	
Wasig Ahmad (appointed 15th July 2023)	
Sami Gichki (appointed 15th July 2023)	
Edward Abel Smith (appointed 15th July 2023)	

Key management personnel
Jo Cobley
Chief Executive
(resigned September 2023)

Paola Uccellari
Chief Executive
(from October 2023)

Victoria Sanderson
Head of Finance and Internal Operations
(resigned March 2024)

Tamsin MacDonald
Head of Fundraising and Development

Hayley Cohen
Head of Programmes and Quality

Bankers
CAF Bank
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Auditors
Godfrey Wilson Ltd
5th Floor, Mariner House, 62 Prince Street, Bristol BS1 4QD

Trustees' annual report

For the year ended 30 November 2023

The trustees present their report and audited financial statements for the year ended 30 November 2023.

Reference and administrative information set out on page 5 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purpose and aims

Our charity's purpose, as set out in the objectives contained in the company's Memorandum and Articles of Association is:

- The advancement of education among young, forced migrants and long term refugees ('the beneficiaries'), both within the UK and overseas, by provision of training as youth workers and in the field of human rights awareness.
- The relief of poverty, hardship and distress among the beneficiaries by associating together with voluntary bodies, local authorities, relief agencies and others in a common effort to improve their conditions of life.
- The provision of facilities, in the interest of social welfare, for recreational and other leisure time occupation for individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial or social circumstance, with the object of improving their conditions of life.

Vision

A world where all young refugees and asylum seekers realise their rights and fulfil their potential.

Mission

To work alongside young people and support them to improve their wellbeing and life chances.

Values

- Young Roots will involve young refugees and asylum seekers, and others who are 'experts by their experience', at all levels of the organisation. We will have a human rights and asset-based approach and prioritise youth participation and leadership.
- Young Roots will develop our approach to diversity, equity and inclusion throughout the organisation, consciously recognising and working to rectify inherent inequity within our society and how this manifests itself at Young Roots. We will particularly work to ensure representation amongst staff, trustees, volunteers and facilitators.
- Young Roots welcomes all young refugees and asylum seekers from anywhere in the world, irrespective of religion, sexual orientation, disability, gender, race, religion and belief. We strive to address inequity faced by young people based on their identity.
- Young Roots promotes collaboration and working in partnership with relevant organisations in order to provide the best possible services, activities and projects.
- Young Roots aims for excellence and best quality in all that we do, valuing responsiveness, understanding, respect, responsibility, creativity, knowledge, participation and kindness.
- Young Roots values staff and volunteer wellbeing and strives to provide a working environment that will allow the development of a diverse team to deliver their best work.

Our activities, projects and services

INTRODUCTION

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it exists to support. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purpose.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Young Roots' operations are within London where we have established delivery teams in Brent and Croydon, and since 2023 Kings Cross, working with young refugees and asylum seekers from across all London boroughs. Over 80% of the young people we work with are in the UK alone, experiencing multiple disadvantages and are particularly vulnerable to exploitation. This year, we have increased our work with young people who are newly arrived in the UK, and in asylum hotels. They are particularly isolated and have fled war and abuse, experiencing trafficking and hardship on their journeys here. The young people we work with have many strengths, but the brutal policy context in the UK, along with language barriers and already complex systems mean that there are significant challenges. Our teams of caseworkers and youth development professionals focus on the following outcomes for young people: improved understanding of and access to rights and entitlements; improved communication skills; increased social integration; improved wellbeing and mental health; improved leadership skills; and increased learning, training, work and volunteering opportunities.

Young Roots' activities are guided by our [Strategy \(2021- 2024\)](#).

Our first strategic objective is to provide high quality services and activities for young refugees and asylum seekers, supporting young people to realise their rights and reach their potential. Our strategic approach is to employ our participative, human rights and strengths-based approaches across all our services and projects. We ensure that young people feel heard, believed and safe as they establish trusted relationships with staff and peers.

Our second strategic objective is to contribute to wider systems and policy change for young refugees and asylum seekers, so as to positively influence and change the broken systems that are meant to support and protect them.

Our third strategic objective is to ensure that Young Roots is sustainable, effective and efficient, prioritising diversity, equity and inclusion and involving young people and those with lived experience at all levels of the charity.

The following section reflects on our strategic ambitions and the purpose and aims of Young Roots. The analysis is consistent with the financial reporting.



CASEWORK SERVICE

“I’m not scared for life in the UK. Young Roots help me with my rights, life in the UK in general, my college.”

(young man, Brent, November 2023)

Young Roots supported a record number of young people through our highly regarded Casework service in 2023. 541 young people accessed the service a 46% increase on 2022, in part due to increased Casework provision through the Youth Welfare Project in asylum hotels, but also indicative of high need and demand in light of fast-paced changes to legislation during this period. Young people are supported to access quality legal representation, resolve issues with their accommodation – including becoming street homeless – and address serious and complex mental health issues. The youth-centred service provides holistic support as young people navigate multiple challenges in their lives. Despite the challenges, we are delighted that 85 young people secured their immigration status, 69 were prevented from becoming street homeless, 16 had their age accepted, and 46 were enrolled in education.

The Casework service is integral to our flagship Advice and Support Hubs accessed by 667 young people in 2023. These impactful and popular weekly Hubs, integrating youth work with Casework, specialist legal advice and therapeutic services, respond holistically to the needs and wishes of young people. Casework drop-ins at our Hubs offer an accessible entry-point to longer-term intensive support.

The young people we support are often destitute, finding it impossible to meet their essential living needs on the small amounts of money they are entitled to. We therefore provide direct hardship support to some young people including emergency food vouchers, emergency accommodation, phones and data. We also apply for grants for individual young people which we distribute directly to them.



YOUTH DEVELOPMENT

“I feel happier since I have come to this group. I made friends and I am having a better understanding of the everyday movements here. Before, I was a bit shy but this group has helped me open up and gave me the strength that I can achieve anything my heart desires.”

(young man, November 2023)

Our Youth Development programme reached 888 young people in 2023, a 25% increase on 2022. The programme is at the heart of Young Roots’ work. Our staff build trusted relationships with young people through sporting, arts-based and skills development group work, as well as through one-to-one youth work. This work is crucial in supporting young people to feel less alone, calmer, happier and less stressed, as well as improving their skills, confidence and English levels.

This year, we expanded our youth club offer from five weekly clubs to nine, in response to the needs, wishes and aspirations of the children and young people we support. Our weekly Advice & Support Hubs had excellent engagement, welcoming 667 young refugees. We ran a programme of sporting activities via our Croydon Hub, informed by the sporting interests of young people which included swimming, football, basketball, dance, table tennis, volleyball and taekwondo, and in Brent, volleyball, tennis and swimming in addition to our established football and cricket programmes. At our Brent Hub, we also ran a new work-readiness programme, supporting the development of soft skills, and linking young people with volunteering and work experience opportunities in the local community, and launched a Young Volunteers scheme increasing opportunities for volunteering and skills development within Young Roots. Our youth activities in Brent included our established football and cricket programmes delivered by our partners at Queens Park Rangers and Middlesex County Cricket, as well as taster sessions in boxing, taekwondo, basketball, swimming, volleyball and yoga. At our youth clubs we have worked with expert partners to offer 1:1 drumming lessons, dance and DJ workshops, arts-based therapy, and drop ins where young people can get advice on how to access education. We also started “reflection groups” where young people are able to come together, get to know each other better and contribute to our new Policy and Campaigns work.

A significant development within our Croydon Youth Development programme is that throughout the year, Young Roots worked intensively with a previous partner organisation in Croydon: Refugee Youth. In 2022, Refugee Youth approached Young Roots as they had reached the very difficult decision to wind down their operations. They were looking for a partner, aligned to their values, to take on their work and provide continued support to the young refugees and asylum seekers they previously supported in Croydon.



They chose Young Roots. It has been a very carefully considered process for both parties, the transfer of projects and assets completed, and in August we launched APOW to take forward the work of Refugee Youth, a new weekly youth club offering sports and youth activities, with a focus on youth leadership.

As part of our expanded Youth Welfare project, we launched new weekly youth clubs in Croydon (Merhaba) and Kings Cross (Salaam), providing an inclusive entry point to support services for young people living in asylum hotels.

In November 2023, we launched a new weekly young women's group in Brent, specifically engaging young refugee and asylum seeker women living in asylum hotels. This group is already proving very popular.

139 young people accessed English language learning projects, embedded within our youth clubs – an activity requested by so many young people we support. 135 young people also took part in our programme of trips and residentials, researched, chosen, and often organised by young people, which included outings to the beach, to central London, horse-riding and swimming, a football tournament and collaborative events run by partner organisations. We went with young people on two residentials, once camping and once to stay on a farm, during the year which were hugely enjoyed and very beneficial to the young people who attended.



YOUTH WELFARE PROJECT

Our Youth Welfare Project, using our combined approach of casework and youth work, has been a core focus in 2023.

This project, overseen by a steering group of organisations in the sector, supports the practical and emotional needs of young people living in asylum hotels. Our Youth Welfare Officers provide vital support and connection to isolated and newly arrived young asylum seekers. They work closely with our Youth Welfare Caseworkers, who provide in depth one-to-one support to positively address more complex and long-term needs. Our Youth Welfare youth clubs offer access to English Language learning, food, youth activities, and advice and serve as an entry point to more intensive support. Thanks to the impact of this project, as demonstrated by an external evaluation in 2022, the steering group, and funders Migrant Help, approved a project expansion maintaining our impactful work across Wembley hotels, and building on the learnings of this work, replicating our approach in Croydon and Kings Cross. The income and expenditure for this project are split across Casework, Youth Development and Partnership and Outreach in the accounts.



PARTNERSHIP AND OUTREACH

Working in partnership with trusted and expert partners is key to Young Roots' impact

The scale of the challenges faced by the young people we support, the specialist support needed and the harsh external environment mean that this is vital to ensuring success. We have a wide range of partnerships and collaborate with many organisations where our approach and aims align. We have expanded our long-term funded partnership with the Helen Bamber Foundation, who provide stabilisation and trauma-focused therapy to those most acutely affected by trauma. We are proud of our partnership with Off the Record who provide specialist counselling for young refugees who attend our Hub in Croydon. Our valued partnership with Coram Children's Legal Centre continues to benefit young people who need legal advice and support via our Croydon Hub, and we are proud of our strong ties with Bindmans LLP who provide excellent legal support to young people at both our Hubs. Other key partnerships include with Kazzum, and Talitha Arts who both offer arts-based therapy and activities, Mousetrap MARSM and Roundhouse who all offer music and performing arts activities and English for Action who run English sessions. Our partnership with REUK provides advice and support in accessing education. We have developed our partnership with Migrant Help and also with Care for Calais as part of our work to provide the best possible support to young people in contingency accommodation in Brent. We have continued with our long-standing partnership with the Refugee Council to provide a weekly young women's group in Croydon.

Young Roots continues to play an active role in the South London Young Refugees Network (formerly Croydon Young Refugees Network), and the Northwest London Young Refugees Network that we founded. We also founded the Youth Leadership Working Group and are active in the London Youth Casework Group, the Refugee and Migrant Children's Consortium (Including the Age Assessments sub-group), the Housing and Immigration Forum and NACCOM (the No Accommodation Network). We place emphasis on our outreach activities to ensure that young people know about the services and support that we offer.

All partners adhere to our code of conduct and we have partnership agreements in place with our funded partners.



POLICY AND CAMPAIGNS

We significantly developed this new function during 2023.

This significant development reflects our belief that our long-standing experience of working with young refugees and the depth of our expertise, evidence base and knowledge, along with our deeply held participative approach with young people, will enable us to add an important dimension to the conversation. This year we appointed our first Policy and Campaigns Manager, who established a steering group of staff and trustees and, with our Youth Development Team, ran “Reflection Groups” with young people. Both of these groups have contributed to the development of our Policy and Campaigns Strategy, which identifies our influencing priorities and sets out our approach to influencing. Our priorities include homelessness, age disputes, the “Illegal” Migration Act and legal representation. During the year we have been part of multiple sector-wide initiatives to raise serious concerns about many aspects of Government policy that affect young people we support, including the “Illegal” Migration Act, the Rwanda Scheme, and destitution issues. In addition, we began our own research projects that will feed into a campaign to improve practice in age assessments. Throughout the year, we have increased our presence on social media challenging inaccurate and prejudicial narratives, and highlighting issues that we see young people having to face every day.



VOLUNTEER CONTRIBUTION

Volunteers have been vital in supporting our Casework and Youth Development programmes during the year.

20 volunteers supported this work during the year. We also had expert support from a communications volunteer, who supported our efforts to improve our website and social media engagement.

Achievements and performance

Young Roots' main activities and target group are described above. All our charitable activities focus on young refugees and asylum seekers within the 11-25 age range and are undertaken to further Young Roots' charitable purposes for the public benefit.

Our approach is holistic, so the same young people may access our Youth Development Programme and Casework service, therapeutic and legal support, and they may do this through our Advice and Support Hub and/or via our Youth Welfare project.



OUTCOMES FOR YOUNG PEOPLE

Twice each year, we survey a sample of young people to ensure we are on track to deliver our outcomes, and collect data on when our services have supported the achievement of a key “milestone” (e.g. gaining legal representation, success in an age dispute, etc).

We also collect case studies regularly to understand and illustrate young people’s journey with Young Roots. In addition, we conduct monthly assessments of need through our team of caseworkers so that we can be responsive to current contexts and emerging or escalating needs. We conduct a major external evaluation of our Advice and Support Hubs and Casework service every three years. Our evaluation in 2022 was extremely positive with all stakeholders consistently emphasising that the integration of youth activities, one-to-one casework and youth work, together with access to specialist therapeutic and legal support, was a highly accessible and effective model. This is a typical response from a partner:

“Their level of commitment is unique. They go above and beyond what I would expect of a busy charity like this. They not only try to resolve the matter themselves before finding solicitors, but then when solicitors are involved, they remain attentive in supporting the client with other ancillary matters, and they also give evidence and act as litigation friend in the cases taken to Court.”

Here is an example of a response from a young person:

“In the past I’ve met cruel people who I can’t trust. At Young Roots I can be open and talk about problems. I used to have a big trust issue, I used to over protect myself to stop getting hurt – I didn’t trust anyone but now I’ve found a middle place. I changed a lot since I learnt I can trust people at Young Roots. I’ve learnt I can trust some people in other places too.”

We aim that, by coming to Young Roots, 80% of young people respond positively to the following impacts. We are pleased that we have met and exceeded our targets in each area in 2023:

Overall, by coming to Young Roots,
young people feel the following impacts:

98% feel calmer, happier and less stressed

81% feel less alone

93% have a better understanding of their rights
and entitlements and how to access support

92% feel their English has improved

We also monitor the following milestones. We do not have targets, as the achievement of each depends on the external context. For example, at the time of writing, legal aid deserts mean it is particularly difficult to find legal representation for young people and the crisis facing many local authorities means there are very high levels of homelessness amongst young people.

Milestones	2023	2022	2021
Settled Status secured	85	29	14
Successful age assessment challenge/outcome	16	14	14
Prevented from being homeless	69	21	20
Secured immigration / community care representation	40	48	60
Accessed specialist Mental Health support (some of this number will have been prevented from suicide and self-harm)	90	51	67
Enrolled in education	46	67	17

**THE FOLLOWING SHOWS THE GROWTH IN OUR REACH
BY ACTIVITY/SERVICE**

	2024 Strategic target	2023	2022	2021	2020	2019
Total reach	800	1104	873	739	490	658
Casework	200	541	370	221	157	118
Youth Development	600	888	712	622	373	529
Aged 18 and under	35%	36%	41%	36%	37%	47%
Aged over 18	65%	64%	59%	64%	63%	53%

85% of young people supported in this period were male and **15%** were female. **3** young people were nonbinary.

We supported young people from **64** countries. Our largest groups of young people were from countries with the highest success rate in claiming asylum in the UK: Afghanistan (**26%**), Sudan (**16%**), Eritrea (**12%**), Iran (**7%**), Ethiopia (**6%**) and Syria (**5%**).



Finance and Risk

The financial results for the year which ended on 30 November 2023 are set out in the Statement of Financial activities on page 39. Young Roots' financial position at the year-end is set out on page 40.



INCOME

During 2023, our total income increased by 26% to £1,807,170 (2022: £1,435,876), as we continued to respond to increased need and grow our services and staff team in line with our strategy and in response to the external context of 2023.

Our biggest area of income growth was an increase in our unrestricted donations which grew by £281,754 (99%). This reflects our ambition to grow our voluntary income streams of individual giving, corporate partnerships and community and events. We increased unrestricted donations from trusts and foundations alongside this to strengthen our financial position and sustainability in an uncertain financial climate. Many funders responded to the cost-of-living crisis in the UK and adapted their funding accordingly.

In the year, Refugee Youth, a Croydon based charity who share the values of Young Roots approached us to explore a transfer of assets. After a thorough due diligence process, Young Roots received the assets from Refugee Youth which totalled £12,000. Young Roots was also the recipient of some restricted funds from Refugee Youth, and it continues to expend these funds for the purpose for which they were given.

The majority of our income (68%, 2022 78%) was secured from restricted grants from Trusts and Foundations for our charitable activities. We saw growth in all areas of our charitable activities, with the exception of policy and campaigns where we have a stable income stream and plans to expand this in line with our next strategic ambitions. We have more expenditure than income in this area of our work as we are investing staff time and resource to develop this strand.

We are very grateful to longstanding and more recent funders and partners, without whose support our work would be impossible. More detailed information about our funders and funds can be found in note 2.



EXPENDITURE

The total organisational expenditure was £1,398,421.

88% of the total organisational expenditure was spent on charitable activities with 12% expended on raising funds to support Young Roots to achieve its objectives. Fundraising costs have increased by 19% as we invest in resourcing within the team. We expect this investment will result in greater income generation in the coming years.

Of the total expenditure, 72% was on staffing, our greatest asset. Staff are key in delivering all our services and casework offer.

YEAR-END POSITION

At the close of the financial year, Young Roots held total net assets of £1,309,754.

Of these funds, £830,279 are restricted funds to be carried forward, representing funds which Young Roots received for its charitable activities that have not yet been expended. Of our total unrestricted fund, £169,264 has been designated by the trustees. This amount has been allocated for core running costs in the year 23/24. The total general funds held by Young Roots at the close of the year were £310,211.

RESERVES POLICY

At the end of the year, Young Roots held general funds not designated for service delivery in 23/24 (free reserves) of £310,211 and total unrestricted reserves of £479,475 (2022: £269,708).

The trustees have agreed that the level of free reserves needs to be between £300,000-£350,000. This figure was agreed during a process of reviewing our internal and external environment, considering our future projected expenditure. Our reserves policy follows a 'risk-based approach', meaning that our policy is based on an understanding of our income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which Young Roots operates.

Reserves are reported monthly in the management accounts which are reviewed at board level. Given operational issues, changes in economic circumstances and short-term needs it is possible for reserves to fall outside of the target range. However, it is expected that management will seek to address this to ensure reserves are maintained within range.

Young Roots currently holds free reserves of £310,211 which is within our target range set out in our reserves policy. This will continue to be monitored, and the reserves policy regularly reviewed for its relevance and appropriateness.

GOING CONCERN

The Board considers that Young Roots remains a going concern.

As a grant-funded organisation that depends on restricted grant funding for a large part of its income, Young Roots begins each financial year without having secured all the income to cover its operational costs in the year.

Trustees and senior management monitor the financial position regularly and identify any upcoming risks and mitigations that may impact our reserves position. We continue to invest in unrestricted fundraising capacity to build and maintain our reserves.

PRINCIPAL RISKS AND UNCERTAINTIES

The risks have been exacerbated by the cost-of-living crisis, Government policies that affect the asylum system and cycle of multi-year funding.

Young Roots has identified the following headline risks and mitigations:

1. Financial Sustainability

- Risk:** Young Roots does not raise enough funds to maintain operations at the current level and the level of funds it has raised are not enough to match the rate of inflation.
- Mitigation:** We have invested in additional fundraising support focussed on trusts and foundations and have a clearly defined fundraising strategy and plan. From our strong relationships with funders and partners, we have obtained increased financial support to directly address the cost of living and intend on continuing this. Our Head of Finance and Internal Operations works closely with our Head of Fundraising and Development, Chief Executive and trustees to ensure excellent financial planning, regularly reporting to our Finance and Audit Committee, which meets monthly, and wider Trustee board.

2. Cyber Security

- Risk:** As Young Roots grows its staff team and builds a greater digital footprint, it becomes more vulnerable to serious cyber-attacks. This could result in financial loss or reputational risk.
- Mitigation:** Young Roots has developed an approach to Cyber Security that will be implemented in FY 2023/24. Young Roots has engaged with an IT consultant to understand the needs of the organisation and the most appropriate steps to take to ensure resilience and compliance in this area. Young Roots has appointed a trustee with digital strategy and IT expertise and will explore the option for extending insurance to cover IT and cyber security risks. The work is overseen by our Head of Finance and Operations who regularly reports risks to SLT and the trustees.

3. Safeguarding

- Risk:** Young Roots fails to recognise serious safeguarding risks, or doesn't have the ability to cope with the volume of risks, which could lead to self-harm or the harming of someone else.
- Mitigation:** Young Roots reviews its Safeguarding policy and practice formally each year at Board level. In 2023, with advice from a specialist consultant, a new robust safeguarding policy was agreed and implemented. Young Roots has appointed designated safeguarding leads across the organisation to ensure we are following best practice in every respect. Our strong culture of management supports our safeguarding policy as does staff training. The Chief Executive reports on safeguarding to the trustees at each meeting as part of their report. Our expert safeguarding trustee, who is a safeguarding consultant and former Head of Safeguarding and Assistant Director for Children's Social Care for a Local Authority, advises and supports both staff and trustees. Public liability insurance is in place.

4. Compliance

Risk: Young Roots does not: comply with the GDPR and understand the expectations of the ICO; comply with the 2019 Fundraising Practice released by the Fundraising regulator and the Charity Commission; comply with its constitution, with charity, health and safety or with employment law; file financial and trustee information on time with the Charity Commission, HMRC or Companies House.

Mitigations: Young Roots has: a Head of Finance and Internal Operations who works closely with the CEO and trustees to ensure compliance with the Charity Commission and that we file information on time; we have appointed an HR manager to support GDPR training and knowledge and have further addressed the cyber security risk facing the organisation. Young Roots will ensure appropriate fundraising training for relevant staff. We have trustees with expertise in fundraising, GDPR and governance, and the trustee board continue to scrutinise the organisation's compliance on this range of issues.

5. Culture and maintaining values

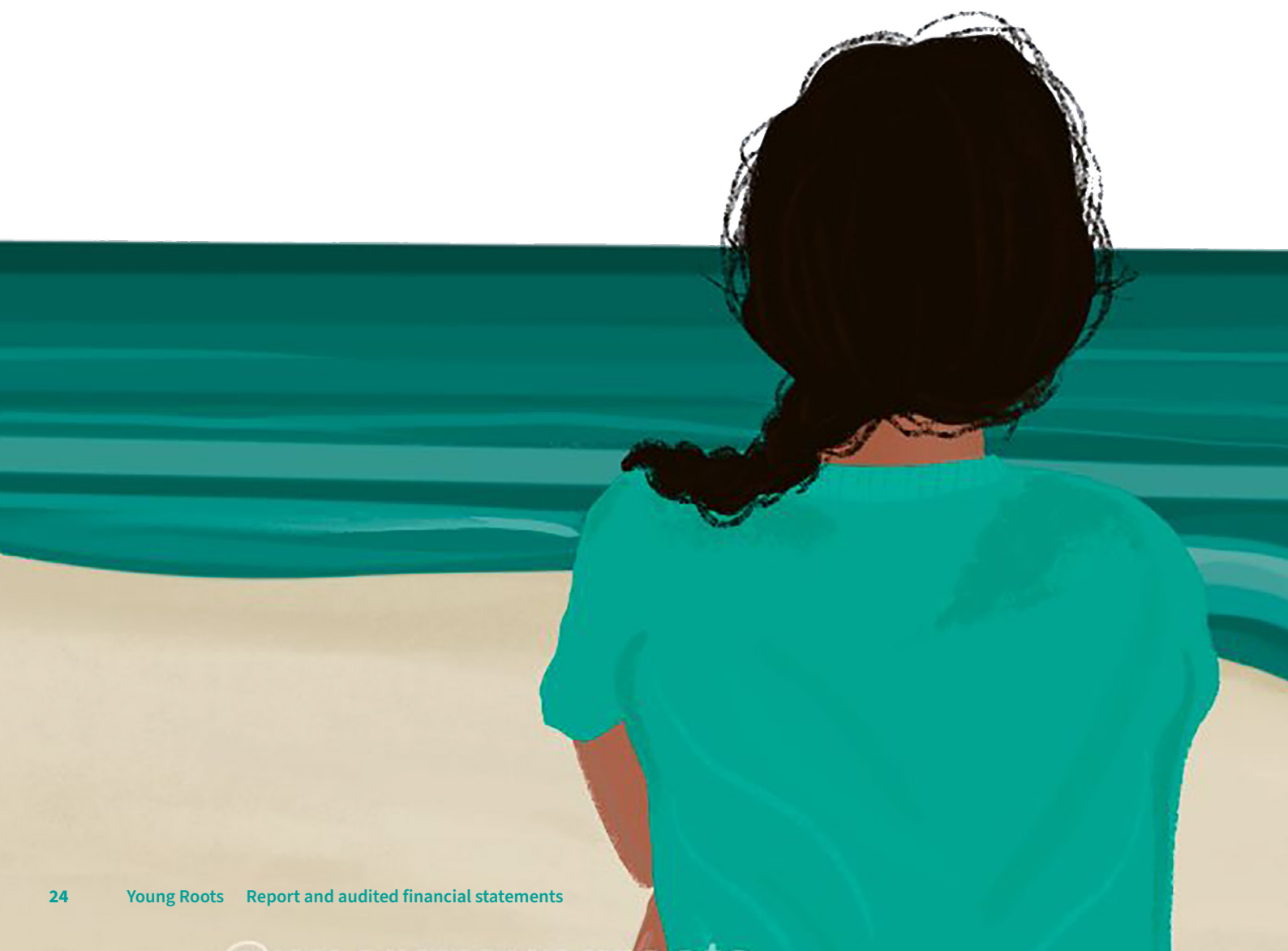
Risk: During a continued period of growth for Young Roots, our culture and values might not be retained.

Mitigation: Young Roots has invested in training for managers; ensured our strong culture is framed by our values having revisited our values as part of our strategy; and gives priority to our wellbeing committee activities. We have established a DEI committee led by trustees who advise staff on placing this key value of Young Roots at the heart of all of our work.

6. Increasing hostile environment and working in asylum hotels

Risk: The increasingly hostile external environment is likely to directly affect young people we work with, therefore increasing stress levels of staff and increasing high level safeguarding concerns.


Mitigation: Young Roots has created a point of internal coordination which means when young people receive notices of intent (vis a vis proposed removal to Rwanda) or there are urgent updates to policy, we can respond quickly and efficiently. Our newly appointed chair is a Barrister who specialises in Immigration, Asylum and related public law. They have delivered training to staff and trustees on the legal implications of changing laws. We focus on staff wellbeing including clinical supervision for front-line staff. We have an established Wellbeing Committee and conduct a biannual Pulse Survey. Our new safeguarding policy is more aligned to our work in contingency accommodation.



Plans for the future

We continue to work within our current strategy (April 2021 – March 2024).

The strategy was developed with expert input from staff, trustees, young people, and delivery and funding partners. It was informed by an externally led review of our approach to diversity, equity and inclusion. It is guided by our mission, vision and values.



Our ambition for the period remains to continue to grow the number of young people we are able to support, at the earliest opportunity, through our highly regarded activities and one-to-one casework service, and by building our specialist partnerships. We will continue to develop our Policy and Campaigning function to use our knowledge, expertise and the voices of young people to create system that supports young people to rebuild their lives as part of our communities.

In 2022-2023 we reviewed our achievements under our existing strategic plan and analysed our context and the current challenges and opportunities facing young people to identify our priorities for the future. We worked with young people, our trustees and staff to develop our strategic plan for 2024-2027.

The strategic objectives in our current strategic plan are:

OBJECTIVE 1

To provide high quality, holistic services and activities for young refugees and asylum seekers supporting young people to realise their rights and reach their potential. This will be achieved through:

- a.** Advice and Support Hubs: we will further develop our successful and popular weekly drop in Advice and Support Hubs with our specialist partners, our programme of youth and sporting activities, and casework service, responding to the needs and wishes of young people.
- b.** Casework service: we will develop the size, and the clarity of the scope and boundaries of our casework service, with a focus on preparing young people to reach their potential, employing an asset-based, trauma-informed and participative approach.
- c.** Youth development activities: in collaboration with young people, we will develop our programme of youth activities that best achieve our intended outcomes using youth voice, feedback data and experience to direct this approach.
- d.** Youth leadership: we will develop our approach to youth leadership with an embedded programme running throughout Young Roots.

OBJECTIVE 2

To contribute to wider systems and policy change for young refugees and asylum seekers.

Grounded in the experiences, perspective and voices of the young refugees and asylum seekers we work with, we will contribute to positively influencing and changing the systems that are meant to support and protect young refugees and asylum seekers more broadly. We will work in partnership with other organisations wherever possible.

OBJECTIVE 3

To ensure Young Roots is sustainable, effective and efficient, prioritising diversity, equity and inclusion and involving young people and those with lived experience at all levels of the charity.

The full strategy can be downloaded from:

www.youngroots.org.uk/library

OUR PRIORITIES FOR 2024 ARE TO

- Work with young people, our board and our staff to develop our 2024 – 2027 strategic plan.
- Develop our Youth Welfare project in Croydon and Kings Cross to ensure we are reaching and responding well to the significant needs of the young people within this accommodation, and prioritising safeguarding of young people (Objective 1).
- Build on the success of our Youth Leadership work, to ensure that young people are increasingly involved decision-making at Young Roots (Objective 3).
- Grow our Policy and Campaigns team and implement our Policy and Campaigns Strategy (Objective 2).
- Further prioritise our work to ensure the wellbeing of staff and volunteers is central to our operations (Objective 3).
- Ensure that our strategic approach and plans on Diversity, Equity and Inclusion (DEI) are prioritised and this area of our development supports us to become the best organisation we can be (Objective 3).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 November 2010 and registered as a charity on 5 January 2011.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.



APPOINTMENT OF TRUSTEES

Any person who is willing to act as a trustee, and who would not be disqualified under the provision of Article 27 of the Articles of Association, may be appointed to be a trustee by decision of the trustees.

Recruitment of trustees is an open process, with positions advertised on Charity Job, through channels where we can attract a range of diverse candidates, and through other networks. The interview panel consists of the Chair, Trustee with responsibility for Diversity, Equity and Inclusion, other trustees as appropriate and the Chief Executive (who doesn't have a decision making role).

At every annual meeting of the trustees at which the accounts are adopted after the third anniversary of the incorporation of the charity, one third of the trustees, being those who have served the longest since their appointment or reappointment must retire from office. Retiring trustees may be re-appointed but a trustee who has served for three consecutive terms must take a break from office.

TRUSTEE INDUCTION AND TRAINING

The trustees have a wide range of skills pertinent to the charity. They include professionals from finance, governance, safeguarding, policy influencing, fundraising, legal, and international development.

Their knowledge is kept up to date by technical reading, sharing of knowledge and training courses. New developments are discussed at meeting of the trustees. All trustees undertake training on finance, governance and safeguarding.

The Chief Executive reports on the operational plan at each trustee meeting. The risk register, fundraising targets, safeguarding, staff and volunteer wellbeing and finances are regularly reviewed. We have a Finance Committee that meets monthly with the Chief Executive and Head of Finance and Internal Operations to have oversight of our finances. It is our policy that all trustees are DBS checked.

Our Wellbeing Committee, chaired by a trustee and attended by other trustee representatives, the Chief Executive, Casework Managers and Human Resources Manager meets four times a year and reviews the Pulse Survey results and agrees strategies for ensuring wellbeing. Our Diversity, Equity and Inclusion Committee, chaired by a trustee and attended by the Chair of Trustees, other trustee representatives, Chief Executive, Human Resources Manager, and representatives from different teams, also meets four times a year.

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

The trustees have declared that there are no conflicts of interest with any related parties. Young Roots holds a register of interests which is reviewed annually.

REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

The trustees delegate the day to day running of the charity to the Chief Executive.

There is an agreed scheme of delegation which outlines respective responsibilities. The pay of Young Roots' Chief Executive is set by the board of trustees, as represented by the Chair. The Chief Executive recommends the pay for the Senior Management Team to the trustees, and in consultation with the Senior Management Team, that for all other members of staff. Staff pay bands are set with regards to similar organisations and based on fair pay for work done.

FUNDRAISING PRACTICE STATEMENT

Young Roots uses one external professional fundraiser who works on a consultancy basis.

The majority of fundraising activities are conducted by our own employees. Young Roots is not currently subscribed to the Fundraising Regulator although this has been identified as a priority. In November 2023, 90% of income was generated through grants all of which are carefully regulated. We abide by the Fundraising Regulator's Code of Practice for all our community, events, corporate and individual fundraising activities. Young Roots has never received any complaints about fundraising activities which we've undertaken.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

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

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 November 2023 was 14 (2022:12). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 7th May 2024 and signed on their behalf by

Grace Capel

Grace Capel
Chair

SR Corker

Stephen Corker
Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUNG ROOTS

OPINION

We have audited the financial statements of Young Roots (the 'charity') for the year ended 30 November 2023 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 November 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

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

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

Our 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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1)** We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2)** We reviewed the charity's policies and procedures in relation to:
- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3)** We inspected the minutes of trustee meetings.
- (4)** We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5)** We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6)** We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7)** We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
- Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity'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 charity'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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

7th May 2024

Alison Godfrey FCA
(Senior Statutory Auditor)

Date

For and on behalf of:

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House, 62 Prince Street, Bristol BS1 4QD

Financial statements



STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 30 November 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
INCOME FROM:							
Donations	2	562,586	10,025	572,611	280,832	34,324	315,156
Grants for charitable activities							
Casework	3	-	432,964	432,964	-	404,566	404,566
Youth Development	3	-	469,726	469,726	-	439,583	439,583
Partnership and Outreach	3	-	267,579	267,579	-	216,197	216,197
Policy and Campaigns	3	-	60,000	60,000	-	60,000	60,000
Investments		4,290	-	4,290	374	-	374
TOTAL INCOME		566,876	1,240,294	1,807,170	281,206	1,154,670	1,435,876
EXPENDITURE ON:							
Raising funds	4	163,973	-	163,973	93,112	44,393	137,505
Charitable activities							
Casework	4	47,938	315,947	363,885	39,498	328,665	368,163
Youth Development	4	57,723	400,727	458,450	31,164	275,715	306,879
Partnership and Outreach	4	51,185	282,156	333,341	28,187	91,553	119,740
Policy and Campaigns	4	36,290	42,482	78,772	27,458	644	28,102
TOTAL EXPENDITURE		357,109	1,041,312	1,398,421	219,419	740,970	960,389
NET INCOME	5	209,767	198,982	408,749	61,787	413,700	475,487
NET MOVEMENT IN FUNDS		209,767	198,982	408,749	61,787	413,700	475,487
RECONCILIATION OF FUNDS:							
Total funds brought forward		269,708	631,297	901,005	207,921	217,597	425,518
TOTAL FUNDS CARRIED FORWARD		479,475	830,279	1,309,754	269,708	631,297	901,005

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14a to the financial statements.

BALANCE SHEET

As at 30 November 2023

	Note	£	2023 £	£	2022 £
CURRENT ASSETS:					
Debtors	11	45,880		46,607	
Cash at bank and in hand		1,361,648		910,511	
TOTAL		1,407,528		957,118	
LIABILITIES:					
Creditors: amounts falling due within one year	12	(97,774)		(56,113)	
NET CURRENT ASSETS			1,309,754		901,005
TOTAL NET ASSETS	6		1,309,754		901,005
THE FUNDS OF THE CHARITY:	14				
Restricted income funds			830,279		631,297
Unrestricted income funds:					
Designated funds		169,264		100,888	
General funds		310,211		168,820	
TOTAL UNRESTRICTED FUNDS			479,475		269,708
TOTAL CHARITY FUNDS			1,309,754		901,005

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 7th May 2024 and signed on their behalf by

Grace Capel

Grace Capel
Trustee, Chair

SR. Corker

Stephen Corker
Trustee, Treasurer

STATEMENT OF CASH FLOWS

For the year ended 30 November 2023

	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income for the reporting period (as per the statement of financial activities)	408,749	475,487
Dividends, interest and rents from investments	(4,290)	(374)
Increase in debtors	727	66,986
Increase in creditors	41,661	2,402
TOTAL	446,847	544,501
CASH FLOWS FROM INVESTING ACTIVITIES:		
Dividends, interest and rents from investments	4,290	374
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR	451,137	544,875
Cash and cash equivalents at the beginning of the year	910,511	365,636
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1,361,648	910,511

ANALYSIS OF CASH AND CASH EQUIVALENTS AND OF NET DEBT			
	At 1 Dec 2022 £	Cash flows £	At 30 Nov 2023 £
Cash at bank and in hand	910,511	451,137	1,361,648
CASH AND CASH EQUIVALENTS	910,511	451,137	1,361,648

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

1. ACCOUNTING POLICIES

a) Statutory information

Young Roots is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is Suite 3.18 – easyHub Croydon, 22 Addiscombe Road, Croydon, CR0 5PE.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1. ACCOUNTING POLICIES continued...

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are allocated to each programme of activities on the basis set out below. This is based on the proportion of staff costs on each activity.

	2023	2022
• Raising funds	10%	16%
• Casework	26%	37%
• Youth Development	35%	31%
• Partnership and Outreach	23%	10%
• Influencing	6%	6%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and cash 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.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

o) Financial instruments

The charitable company 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 recognised at amortised cost using the effective interest method.

p) Pensions

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue.

2. INCOME FROM DONATIONS

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Individual Giving	65,164	3,462	68,626	15,366	17,393	32,759
Community and Events	17,520	1,425	18,945	16,480	13,618	30,098
Corporate	31,596	2,491	34,087	3,153	3,313	6,466
Major Donors	10,000	-	10,000	45,000	-	45,000
Donations from transfer of assets	12,000	-	12,000	-	-	-
Gift Aid	25,018	-	25,018	-	-	-
Other income from the Big Give	-	2,647	2,647	-	-	-
AB Charitable Trust	22,000	-	22,000	20,000	-	20,000
Anonymous Donor 1	-	-	-	10,000	-	10,000
CAF Donor	45,000	-	45,000	-	-	-
Choose Love	70,000	-	70,000	35,000	-	35,000
Garfield Weston Foundation	30,000	-	30,000	30,000	-	30,000
Innox Foundation	30,000	-	30,000	-	-	-
John Lyons Foundation	7,300	-	7,300	-	-	-
Kurt and Magda Stern Foundation	10,000	-	10,000	-	-	-
Kusuma Trust	-	-	-	10,000	-	10,000
Lloyds Bank Foundation	2,250	-	2,250	33,333	-	33,333
Keystone	49,738	-	49,738	-	-	-
Oak Foundation	-	-	-	37,500	-	37,500
BLP Trust	5,000	-	5,000	-	-	-
Belpech Trust	5,000	-	5,000	-	-	-
Forrester Family Trust	40,000	-	40,000	5,000	-	5,000
Betty Messenger Charitable Foundation	25,000	-	25,000	-	-	-
Leathersellers Foundation	20,000	-	20,000	-	-	-
Society of the Holy Child Jesus	15,000	-	15,000	-	-	-
Swire Charitable Trust	25,000	-	25,000	20,000	-	20,000
TOTAL	562,586	10,025	572,611	280,832	34,324	315,156

On 25th April 2023, Refugee Youth became part of Young Roots by transferring all its activities and net assets to Young Roots at nil consideration. The net assets transferred are continued to be expended towards the charitable objectives of Refugee Youth and Young Roots combined. The total was £12,000 identified as 'donations from transfer of assets'.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
CASEWORK						
Anonymous donor 1	-	25,000	25,000	-	-	-
Anonymous donor 2	-	-	-	-	3,000	3,000
Allen & Overy Foundation	-	10,000	10,000	-	-	-
Awards for All	-	10,000	10,000	-	-	-
BBC Children in Need- Next Steps	-	-	-	-	4,561	4,561
Bennelong Foundation	-	5,000	5,000	-	-	-
Brent Mental Health Crisis Grant	-	-	-	-	7,500	7,500
Choose Love	-	-	-	-	80,450	80,450
Choose Love Afghan Grant	-	-	-	-	5,000	5,000
City Bridge Trust	-	65,713	65,713	-	58,000	58,000
Coram JCI	-	9,377	9,377	-	-	-
Henry Smith Charity	-	60,000	60,000	-	59,000	59,000
John Lyons Charity	-	18,250	18,250	-	18,250	18,250
National Lottery Community Fund	-	37,376	37,376	-	18,750	18,750
Migrant Help	-	167,248	167,248	-	130,055	130,055
The Prudence Trust	-	20,000	20,000	-	20,000	20,000
Souter Trust	-	5,000	5,000	-	-	-
SUB-TOTAL FOR CASEWORK	-	432,964	432,964	-	404,566	404,566
YOUTH DEVELOPMENT						
Anonymous donor 1	-	-	-	-	15,000	15,000
Asylum Seeker Support Fund	-	5,000	5,000	-	-	-
BBC Children in Need	-	39,573	39,573	-	50,786	50,786
BBC Children in Need - Next Steps	-	-	-	-	4,561	4,561
BCBN	-	-	-	-	3,000	3,000
Bennelong Foundation	-	5,000	5,000	-	-	-
Brent Mental Health Crisis Grant	-	-	-	-	7,500	7,500
Brent Mental Health and Wellbeing Fund – Young Brent Foundation	-	-	-	-	9,600	9,600
Brent Council NCIL grant	-	-	-	-	36,314	36,314
CAF Donor	-	-	-	-	45,000	45,000
Choose Love	-	20,000	20,000	-	-	-
Comic Relief	-	-	-	-	47,041	47,041
Croydon Voluntary Action	-	950	950	-	-	-
GVC Fund	-	15,049	15,049	-	-	-
The Henry Smith Charity	-	36,600	36,600	-	-	-
Jack Petchey Foundation	-	3,020	3,020	-	1,800	1,800
John Lyons Charity	-	18,250	18,250	-	18,250	18,250
John Lyon's SHAF Grant	-	3,950	3,950	-	-	-
Linbury Trust	-	10,000	10,000	-	-	-
London Catalyst	-	1,600	1,600	-	-	-
London Youth	-	1,600	1,600	-	-	-
Migrant Help	-	167,248	167,248	-	130,055	130,055
Orange Tree Trust	-	5,000	5,000	-	5,000	5,000
People's Health Trust	-	8,256	8,256	-	-	-
Stay Belvedere Hotel Limited	-	41,456	41,456	-	-	-
Smaller funds	-	9,917	9,917	-	20,750	20,750
The Sheldon Trust	-	-	-	-	9,975	9,975
Sigrid Rausing Trust	-	15,000	15,000	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES continued...

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
YOUTH DEVELOPMENT CONTINUED						
Sport England	-	-	-	-	9,890	9,890
Track Academy	-	-	-	-	16,750	16,750
UCB Community Health Fund	-	43,513	43,513	-	-	-
The Vodaphone Foundation	-	3,744	3,744	-	-	-
Wembley National Stadium Trust	-	15,000	15,000	-	2,500	2,500
Young Londoners Fund	-	-	-	-	5,811	5,811
SUB-TOTAL FOR YOUTH DEVELOPMENT	-	469,726	469,726	-	439,583	439,583
PARTNERSHIP AND OUTREACH						
BBC Children in Need - Next Steps	-	-	-	-	4,561	4,561
Benneelong Foundation	-	5,000	5,000	-	-	-
The Prudence Trust	-	62,831	62,831	-	62,831	62,831
Migrant Help	-	167,248	167,248	-	130,055	130,055
National Lottery Community Fund	-	32,500	32,500	-	18,750	18,750
SUB-TOTAL FOR PARTNERSHIP AND OUTREACH	-	267,579	267,579	-	216,197	216,197
POLICY AND CAMPAIGNS						
The Kurt and Magda Stern Foundation	-	30,000	30,000	-	30,000	30,000
Treebeard Trust	-	30,000	30,000	-	30,000	30,000
SUB-TOTAL FOR POLICY AND CAMPAIGNS	-	60,000	60,000	-	60,000	60,000
TOTAL INCOME FROM CHARITABLE ACTIVITIES	-	1,230,269	1,230,269	-	1,120,346	1,120,346

4a. ANALYSIS OF EXPENDITURE (CURRENT YEAR)

	Raising funds	Charitable activities				Governance costs	Support costs	2023 Total
		Casework	Youth Development	Partnership and Outreach	Policy and Campaigns			
	£	£	£	£	£	£	£	£
Salaries	88,204	230,602	302,199	203,920	55,206	10,129	116,787	1,007,047
Project Costs	44,672	72,063	78,086	73,849	-	-	-	268,670
Other operating costs	12,270	12,270	12,270	12,270	12,270	12,271	49,083	122,704
TOTAL	145,146	314,935	392,555	290,039	67,476	22,400	165,870	1,398,421
Governance Costs	2,240	5,824	7,840	5,152	1,344	(22,400)	-	-
Support Costs	16,587	43,126	58,055	38,150	9,952	-	(165,870)	-
TOTAL EXPENDITURE 2023	163,973	363,885	458,450	333,341	78,772	-	-	1,398,421

4b. ANALYSIS OF EXPENDITURE (PRIOR YEAR)

	Raising funds	Charitable activities				Governance costs	Support costs	2022 Total
		Casework	Youth Development	Partnership and Outreach	Influencing			
	£	£	£	£	£	£	£	£
Salaries	99,417	254,083	192,781	64,655	13,722	5,541	114,797	744,996
Project Costs	8,705	53,198	62,216	34,703	-	-	2,752	161,574
Other operating costs	5,382	5,382	5,382	5,382	5,382	5,382	21,527	53,819
TOTAL	113,504	312,663	260,379	104,740	19,104	10,923	139,076	960,389
Governance Costs	1,749	4,042	3,386	1,092	654	(10,923)	-	-
Support Costs	22,252	51,458	43,114	13,908	8,344	-	(139,076)	-
TOTAL EXPENDITURE 2022	137,505	368,163	306,879	119,740	28,102	-	-	960,389

5. NET INCOME FOR THE YEAR

This is stated after charging:

	2023 £	2022 £
Auditors fee (excluding VAT)	7,000	5,500
Operating lease rentals payable	30,021	16,487

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CURRENT YEAR)

	General £	Designated £	Restricted £	Total funds £
Current Assets	328,020	169,264	910,244	1,407,528
Current Liabilities	(17,809)	-	(79,965)	(97,774)
NET ASSETS AT 30 NOVEMBER 2023	310,211	169,264	830,279	1,309,754

Prior year comparative

	General £	Designated £	Restricted £	Total funds £
Current Assets	175,743	100,888	680,487	957,118
Current Liabilities	(6,923)	-	(49,190)	(56,113)
NET ASSETS AT 30 NOVEMBER 2022	168,820	100,888	631,297	901,005

7. STAFF COSTS WERE AS FOLLOWS:

	2023 £	2022 £
Salaries and wages	875,586	646,949
Social security costs	90,284	65,900
Employer's contribution to defined contribution pension schemes	41,177	32,147
TOTAL	1,007,047	744,996

One employee earned within £60,000 - £70,000 band during the year (2022: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel of which there were 4 in 2023 and 4 in 2022 are £226,870 (2022: £229,235).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The trustees incurred expenses of £285 in 2023 (2022: £59). This was claimed by one trustee and was reimbursement of travel and refreshments.

8. STAFF NUMBERS

The average number of employees (head count based on number of staff employed) during the year 2023 was 25 (2022:22).

9. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose for this financial year (2022: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

10. TAXATION

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. DEBTORS

	2023 £	2022 £
Trade Debtors	7,924	3,605
Other debtors	11,235	-
Prepayments	16,836	13,554
Accrued income	9,885	29,448
TOTAL	45,880	46,607

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	34,455	29,657
Taxation and social security	24,773	16,294
Other creditors	4,507	7,675
Accruals	34,039	2,487
TOTAL	97,774	56,113

13. PENSION SCHEME

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £40,476. There were 25 scheme members as at 30 November 2023.

14a.MOVEMENTS IN FUNDS (CURRENT YEAR)

	At 1 Dec 2022	Income	Expenditure	Transfers	At 30 Nov 2023
	£	£	£	£	£
RESTRICTED FUNDS COVERING VARIOUS CHARITABLE ACTIVITIES:					
Migrant Help	259,279	501,745	(389,194)	-	371,830
The Prudence Trust	74,091	82,831	(50,365)	-	106,557
Other restricted funds	42,936	116,499	(108,289)	-	51,146
RESTRICTED FUNDS FOR WHOLLY DELIVERING THE FOLLOWING ACTIVITIES:					
Casework	87,581	189,965	(209,909)	-	67,637
Youth Development	110,997	289,254	(234,458)	-	165,793
Influencing	56,413	60,000	(49,097)	-	67,316
TOTAL RESTRICTED FUNDS	631,297	1,240,294	(1,041,312)	-	830,279
UNRESTRICTED FUNDS:					
DESIGNATED FUNDS:					
Committed funds	100,888	411,288	(342,912)	-	169,264
TOTAL DESIGNATED FUNDS	100,888	411,288	(342,912)	-	169,264
GENERAL FUNDS	168,820	155,588	(14,197)	-	310,211
TOTAL UNRESTRICTED FUNDS	269,708	566,876	(357,109)	-	479,475
TOTAL FUNDS	901,005	1,807,170	(1,398,421)	-	1,309,754

The narrative to explain the purpose of each fund is given at the foot of the note below.

14b.MOVEMENTS IN FUNDS (PRIOR YEAR)

	At 1 Dec 2021	Income	Expenditure	Transfers	At 30 Nov 2022
	£	£	£	£	£
RESTRICTED FUNDS COVERING VARIOUS CHARITABLE ACTIVITIES:					
Migrant Help	894	390,166	(131,781)	-	259,279
The Prudence Trust	-	82,831	(8,740)	-	74,091
Other restricted funds	37,105	153,473	(147,642)	-	42,936
RESTRICTED FUNDS FOR WHOLLY DELIVERING THE FOLLOWING ACTIVITIES:					
Casework	77,636	205,450	(195,505)	-	87,581
Youth Development	101,962	262,750	(253,715)	-	110,997
Influencing	-	60,000	(3,587)	-	56,413
TOTAL RESTRICTED FUNDS	217,597	1,154,670	(740,970)	-	631,297
Lebanon fund	7,000	-	-	(7,000)	-
Committed funds	67,304	100,888	(67,304)	-	100,888
TOTAL DESIGNATED FUNDS	74,304	100,888	(67,304)	(7,000)	100,888
GENERAL FUNDS	133,617	180,318	(152,115)	7,000	168,820
TOTAL UNRESTRICTED FUNDS	207,921	281,206	(219,419)	-	269,708
TOTAL FUNDS	425,518	1,435,876	(960,389)	-	901,005

Purposes of restricted funds

Migrant Help funds our Youth Welfare project in Brent, in Croydon and in Kings Cross, providing youth development and casework support to young people in contingency accommodation.

The Prudence Trust funds increased mental health provision and Casework through a three-year grant.

Other restricted funds are combined Trusts and Foundations that provide support across all areas of our work.

The Casework fund is combined Trusts and Foundations (full details in note 3) that provide support for our core casework service.

The Youth Development fund is combined Trusts and Foundations (full details in note 3) that provide support for our core Youth Development Service, mainly our flagship Hub model and Youth clubs.

The Influencing fund is combined Trusts and Foundations (full details in note 3) that provide support for our Influencing and Policy work.

Purposes of designated funds

Designated reserves represent unspent grants which were received towards 23/24 core running costs in 22/23. Whilst this is unrestricted funding, the trustees do not deem these to form part of free reserves and therefore have shown these in “committed funds”. They will be fully utilised by September 2024.

The Lebanon fund was a payment designated to pay our partner in Lebanon. The project did not go ahead and we have ended our partnership so this fund was transferred back into our general funds in the prior year.

15. OPERATING LEASE COMMITMENTS PAYABLE AS A LESSEE

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2023 £	2022 £
PROPERTY		
Less than one year	13,127	22,503
One to five years	-	13,127
TOTAL	13,127	35,630

16. CONDUIT FUNDING

The Charity had a brought forward balance of £3,511 from November 2022. The charity received conduit funding totalling £4,142 and disbursed a total of £4,652. The balance at year end was £3,001.

17. GOVERNMENT GRANTS

Grants from government or similar agencies, both national and local. All of the grants were for charitable activities. As at 30th November 2023 there were no unfulfilled conditions or other contingencies.

	2023 £	2022 £
The National Lottery	69,876	37,500
Brent Council Mental Health Crisis Grant	-	15,000
Brent Council VSIF	-	-
Sport England	-	9,890
Brent Council NCIL	-	36,314
TOTAL	69,876	98,704

18. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Company number: **07448744**

Charity number: **1139685**



YOUNGROOTS

Young Roots

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