



YOUNG ROOTS

Company number: 07448744

Charity number: 1139685

Young Roots

Report and audited financial statements

For the year ended 30 November 2024

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Foreword

"I found myself in the middle of people who can support me... This charity become for me now, not just somewhere I go if I need support. Sometimes I go even if I don't need anything. Just because I feel like these people like me, to be around me. Now I started to feel like you could be accepted." (Young person, November 2024)

Dear friends

We are so proud of Young Roots' work with young refugees and asylum seekers in 2023/24. More young people than ever accessed our services, and they told us that our work had a transformational impact on their lives.

Young peoples' needs during this period were increasingly complex, as they were subjected to appalling treatment and denied support. Young people were threatened with removal to Rwanda, forced to live in dehumanising barge accommodation, and were left to navigate the asylum system without a lawyer, which meant they could not effectively advance their claims. Children were wrongly treated as adults and placed in unsafe living situations with adult strangers. Young people who secured refugee status faced being made homeless because their asylum accommodation was terminated before they could secure alternative housing. In this context, it is not surprising that many young people with whom we worked had very poor mental health.

Against this backdrop, our skilled and talented staff team supported 1411 young people in 2024, a 31% increase on the previous year. 1219 young people attended our youth clubs and hubs to make friends, enjoy sports, art, music and food, learn new skills including English, and take part in residential and trips. A record 618 young people received long-term one-to-one Casework support and advocacy, which helped them to resolve complex issues around education, destitution, immigration status, housing, and mental health. 720 young people accessed our Advice and Support Hubs, which integrate youth club activities with access to one-to-one Casework, specialist therapeutic support and legal advice. Thanks to our well-established work with young people living in hotels, we are there when young people need us most, soon after they arrive in the UK. We carried out a consultation with young women and organisations working with them to better understand their needs and wishes and used this to further develop two young women's youth groups. Our surveys of young people show that these services have a real impact, with 81% saying they feel less lonely, 88% saying they feel calmer, happier or less stressed, 87% saying their English has improved, 85% saying they understand their rights better, 87% saying they feel more confident and 79% saying they have learnt new skills since coming to Young Roots.

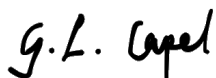
We work directly with young people every day, establishing trusting relationships and supporting them to navigate the asylum system. This makes us uniquely well-placed to understand the challenges created by the system, evidence the impact on young people and work with them to call for change. We are excited that in 2024 we began to see the impact and potential of our new Policy and Campaigns function, which ensures that our expertise and evidence helps shape the asylum system. We published groundbreaking reports evidencing the flaws in how age disputes are currently carried out, the effect on young people and the difference that a better approach can have. These have already started to have an impact on policy and practice, with Local Authorities introducing new mechanisms to oversee their age assessments. We worked with young people to highlight the effect of current rules which result in refugee homelessness and call for improvements and were delighted to see a pilot introduced meaning young people are now granted longer to find accommodation when they gain refugee status.

One of our strategic objectives is to ensure that our values are at the heart of everything we do. In 2024 our staff/trustee Diversity, Equity and Inclusion (“DEI”) Committee oversaw significant progress, including the gathering of staff and trustee DEI data, the introduction of new recruitment policies and approaches resulting in the employment of more people with lived experience of the asylum system, a review of our approach to bullying and harassment, staff training and further development of our services for young women. Our staff/trustee Wellbeing Committee monitored wellbeing through staff surveys and interventions to support wellbeing, including new employment policies, measures to manage workload, IT and admin support to ease pressure on teams, management training and a programme of staff contact and communications, whilst continuing to provide clinical supervision, an Employee Assistance Programme and twice-yearly service breaks. We are also proud to have recognised a trade union to support initiatives promoting DEI and wellbeing. This year we took great strides in ensuring young people are involved in decision-making at Young Roots including by further developing our Young People’s Volunteering Scheme, through which young people take on a leadership role at youth clubs, planning and running trips and activities, take part in staff recruitment and take on essential tasks such as running reception and registration, developing new skills and building confidence.

Strong partnerships are absolutely central to the way we work and our ability to achieve positive outcomes with young people. We are lucky to have continued our strong partnerships with the Helen Bamber Foundation and Off the Record which allow us to offer therapeutic support to young people attending our Hubs and with Coram Children’s Legal Centre, through which young people at our Hubs are able to access legal advice. We are immensely grateful to our Trusts and Foundations partners, many of whom have provided successive grants, for supporting us to grow and develop our services. We are also grateful to the increasing number of individual donors to our work. This support is integral to sustaining our services, building our resilience and is vital to our future. Equally we are delighted to have established vital relationships with corporate and community funders this year.

We would like to thank our dedicated and talented staff, volunteer and trustee team without whom our work would not be possible.

We would like to express our deep gratitude to the young people who use our services, who are constantly inspiring us, bringing joy to our activities and driving us to do more.



Grace Capel
Chair of Trustees



Paola Uccellari
Chief Executive

Young Roots

Reference and administrative information

For the year ended 30 November 2024

Registered name	Young Roots
Company number	07448744
Country of incorporation	United Kingdom
Charity number	1139685
County of registration	England and Wales
Principal and registered office	Suite 3.18 easyHub Croydon 22 Addiscombe Road Croydon CR0 5PE
Auditors	Godfrey Wilson Ltd 5th Floor, Mariner House, 62 Prince St, Bristol BS1 4QD
Bankers	CAF Bank 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

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	Chair
Stephen Corker	Treasurer
Edward Abel Smith	
Jennifer Couper	Resigned 13 December 2024
Sami Gichki	
Andrew Haley	
Pamila Nigah	Resigned 24 March 2024
Laura Puddefoot-Knaggs	
Nazma Raichuri	
Radhika Ravi	
Hannah Stott	Appointed 18 January 2025
Andrea Vukovic	
Seonaid Weightman	Appointed 18 January 2025
Wasig Zaid	

Key management personnel

Paola Uccellari	Chief Executive Officer
Tom Asher	Head of Finance and Internal Operations (appointed April 2025)
Gerald Ssali	Interim Head of Finance and Internal Operations (from May 2024 to May 2025)
Magda Solomianko	Interim Head of Finance and Internal Operations (from February 2024 to May 2024)
Priyangi Palasuriya	Interim Head of Finance (from October 2023 to February 2024)
Victoria Sanderson	Head of Finance and Internal Operations (resigned March 2024)
Amy Lenderyou	Head of Fundraising and Development (appointed July 2024)
Tamsin MacDonald	Head of Fundraising and Development (resigned July 2024)
Hayley Cohen	Head of Programmes and Quality

The trustees present their report and audited financial statements for the year ended 30 November 2024.

The 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 objects contained in the company's Memorandum and Articles of Association are:

- 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

Our vision is a compassionate and welcoming society for young people seeking safety in the UK.

Mission

Our mission is to work alongside young people seeking safety in the UK, building trusted relationships, providing practical and emotional support and promoting young people's rights and power.

Values

Our values are at the heart of everything we do. These are:

- Integrity – we act courageously and independently in the best interests of young people, as determined by them, and are transparent and accountable for our actions.
- Openness – we are adaptable and open to change. We are curious, reflect on our impact, and are keen to learn how to do things better.
- Kindness & compassion – we prioritise kindness and compassion, to build supportive relationships and promote wellbeing. We focus on supporting the wellbeing of our staff and volunteers.
- Inclusivity – we believe we have an important role to play in addressing societal inequities. We value the benefits of diversity and we strive to be inclusive. This affects all aspects of our work, including our work with young people, our team and our wider strategy.
- Empowerment – we believe in the unique strengths of each member of staff and each individual young person. We trust our team to act autonomously and transfer power to young people to build their autonomy, independence and agency.

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, Croydon, and Kings Cross, working with young refugees and asylum seekers from across all London boroughs. The vast majority of the young people we work with are in the UK alone, having fled war and abuse and endured trafficking and hardship on their journeys here. Their lack of a support network in the UK means they experience multiple challenges, and they are particularly vulnerable to re-exploitation. This year, we have increased our work with newly arrived young people living in asylum hotels, who are particularly isolated. The young people we work with each have unique strengths, dreams and hopes but the brutal policy context in the UK, along with language barriers and a lack of familiarity with the complex systems they must navigate, mean that they face significant challenges.

Our teams of caseworkers and youth workers focus on achieving the following outcomes with young people:

- young people say they have more friends and people who help them since coming to Young Roots;
- young people say their mental health has improved since coming to Young Roots;
- young people say they understand their rights better since coming to Young Roots;
- young people say they feel more confident since coming to Young Roots;
- young people say they have learnt new skills since coming to Young Roots, including English;
- young people feel involved in making decisions at Young Roots;
- young people say they feel less worried since coming to Young Roots.

Young Roots' activities are guided by our Strategy (2024- 2027)

Our first strategic objective is to promote youth leadership in the design and delivery of our Youthwork to meet the diverse needs of young people and enable them to pursue their goals.

Our second strategic objective is to build on the strength and impact of Young Roots' Casework service by adapting to meet the changing needs of the young people we support.

Our third strategic objective is to improve our ability to campaign with young people, rooting ourselves in our local communities to achieve positive change at the local level while contributing to collaborative and strategic policy work at the national level.

Young Roots

Trustees' annual report

For the year ended 30 November 2024

Our fourth strategic objective is to ensure our values are central to everything we do, by increasing the extent to which people with lived experience of the asylum system take part in decision-making, promoting diversity, equity and inclusion (DEI), and promoting staff and volunteer wellbeing across the breadth of our functions.

Our fifth strategic objective is to support the growth and development of staff, young people and volunteers, through improved efficiency, sustainability and integration across Young Roots.

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

Youth Work

"I love Young Roots, I love to play, I love to dance, I wouldn't change anything and my peers and the staff always make me laugh. I am happy with the youth development service and I feel less isolated". (Young person, November 2024)

Youth Work is at the heart of our work. Young people come to our clubs and hubs to make friends, to enjoy sports, music, arts and English lessons and to cook and eat together. The clubs and hubs offer a rare opportunity for young people to enjoy being young and to find a space which they can make their own and relax in. Young people build strong, trusted relationships with our staff, make friends and find a sense of community. This work is crucial in supporting young people to feel less lonely and worried, as well as improving their skills, confidence and English levels.

This year, we reached 1219 young people through nine weekly youth clubs, a 37% increase on 2023. Our weekly Advice & Support Hubs had excellent engagement, welcoming 720 young refugees.

In our Croydon youth groups, we enjoyed regular volleyball sessions, badminton, creative wellbeing sessions, poetry and photography workshops, dance, drama and music classes and a weekly English club. We also took trips to the West End, Central London, Winter Wonderland, London Zoo, and bowling, and hosted an outdoor activity residential for young women.

In King's Cross, our youth group thrived with regular drama, dance, music, art therapy, and cooking sessions. In collaboration with our Policy and Campaigns team and the Helen Bamber Foundation, we held powerful workshops on refugee homelessness and mental health. We also enjoyed trips to see *The Play That Goes Wrong* in the West End, the *Beyond the Baseline* exhibition at the British Library, and a thrilling Champions League football match.

In our Brent youth groups, we enjoyed weekly cooking sessions and shared dinner times trying foods from different cultures. We have offered therapeutic workshops, arts and crafts activities, board games, access to a library and weekly drumming and guitar lessons. Young people have had the opportunity to discuss and vote on trips they would like to participate in, and our young volunteers have taken a lead on organising these. Trips have included residencies in the countryside, visits to the beach, cinema outings and sports tournaments.

This year we expanded our Young Volunteers scheme, allowing young people to take part in Level 1 and Level 2 Volunteering. This increased opportunities for volunteering and skills development and helped us ensure that young people are involved in decision-making at Young Roots. Young people involved in volunteering organised and ran activities at youth clubs, on day trips and at sports tournaments. They worked on reception and took over the kitchen.

253 young people accessed English lessons embedded within our youth clubs – an activity requested by so many young people we support. 152 young people took part in our programme of trips and residentials, which included outings to the beach, to Winter Wonderland, to central London, a football tournament and collaborative events run by partner organisations.

In "reflection groups", young people discuss societal and political topics that are of importance to them, and these conversations contribute to our Policy and Campaigns work. This year, young people created a film to explain what safety in the UK means to them and to call for a more compassionate asylum system. On World Homeless Day, they wrote to politicians to explain why policies must change so they are not made homeless when they gain refugee status. 76 young women attended our Young Women's Groups, which provide a space for young women to connect, make friends and take part in fun activities and trips. We also held a young women's residential in the summer of 2024.

"You, guys, make us excited about our own future and makes us think about it, lot of motivation to study. Provide us safer space where we can be our self and learn about our self and other people." (Young person, April 2024)

Casework Service

"I have gone through the asylum and age assessment process now and am able to understand these systems much better. Whenever I have a friend going through the same thing, I know I can bring them to see my caseworker!" (Young person, November 2024)

Our youth-centred Casework Service offers holistic support for young people as they navigate multiple challenges in their lives, for example: accessing housing, education or mental health services, challenging inaccurate age assessments or finding legal representation so they can advance their claim for asylum. We work alongside young people to build their knowledge of their rights and develop their confidence in exercising their own agency. Young Roots supported a record number of young people through our expert Casework service in 2024. 618 young people accessed the service, which represents a 14% increase on 2023 and reflects the high need and demand created by fast-paced changes to legislation detrimental to young people during this period. Despite the challenges, we are delighted that 50 young people secured their immigration status, 66 were prevented from becoming street homeless, 9 had their age accepted, and 40 were enrolled in education.

Our Hubs were accessed by 720 young people in 2024. These impactful and popular weekly Hubs, which integrate youth work with Casework, specialist legal advice and therapeutic services, respond holistically to the needs and wishes of young people.

This year we secured a grant from Glasspool to deliver hardship support. The young people we support are often destitute, finding it impossible to meet their essential living needs on the small amounts of money which they are entitled to. Many were made homeless this year when they were forced to leave their asylum accommodation very shortly after gaining refugee status. We provided direct hardship support to young people including emergency food vouchers, emergency accommodation, phones and data. We also bought starter-packs for young people moving into new accommodation without furniture, kitchen equipment, bedding, etc.

Youth Welfare Project

The Youth Welfare Project, funded by Migrant Help, draws on our expertise in delivering a combined approach of casework and youth work to support the practical and emotional needs of young people living in asylum hotels. Our Youth Welfare clubs offer access to English Language learning, food, youth activities, and advice, and serve as an entry point to more intensive support. 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 one-to-one casework support to address more complex and long-term needs. The income and expenditure for this project are split across Casework, Youth Development and Partnership and Outreach in the accounts.

Partnership and Outreach

Partnership working 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 they need and the harsh external environment mean that partnership working is vital. 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. Our valued partnership with Coram Children's Legal Centre continues to benefit young people who need legal advice and support via our Croydon Hub.

Other key partnerships include Kazzum, Talitha Arts, Art Refuge, Go Live Theatre, Croydon's Poet Laureate Shaniqua Benjamin and Music Action International, who offer arts-based and performing arts therapy and activities. There is always high demand for English lessons, and we are grateful to English for Action, Springboard and Kazzum who run English sessions at our clubs. Our partnership with REUK provides young people with advice and support to access education. We continue to work with Migrant Help to provide the Youth Welfare project. We are grateful to Care for Calais for supporting the delivery of the youth club in Wembley for young people living in local asylum accommodation.

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.

Influencing

This year, we implemented our policy and campaigns strategy. This is a new area of work for Young Roots, and we have already seen it bear fruit. Our policy priorities are homelessness, age disputes, and the right to safety. We speak powerfully and authoritatively about these issues because we work on the frontline with young people every day and establish trusted relationships with them. The depth of our frontline expertise means we bring a unique perspective; we are able to demonstrate how these issues affect young people and suggest appropriate solutions. During the last year we have built productive relationships with local political representatives to help affect change at a national level, we have published ground-breaking research on age disputes and engaged with key stakeholders on the recommendations based on our findings, and we have shared good practice on our key issues across local authorities. We supported young people to meet with their local MPs and to campaign on refugee homelessness. We were delighted to see a pilot introduced to ensure people have longer to find housing when they gain refugee status. A young person's story, provided by Young Roots, was read aloud in parliament to advocate for this change being made permanent. We worked with young people to produce a short film about their experiences, which we have used to engage with local communities. We shared young people's experiences via social media and in the media and supported a young person to tell his story in a widely shared Evening Standard campaign focused on refugee homelessness.

Volunteer contribution

Volunteers have been vital in supporting our Casework and Youth Development programmes. 20 volunteers supported this work during the year.

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 Work 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 measure our impact and record our outcomes. We collect quantitative 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 gain an in-depth understanding of young people's journey with Young Roots. We conduct an external evaluation of our services every three years. Our 2022 evaluation 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, 75% of young people taking part in our surveys respond positively to the impacts below. We care deeply about what young people think about our services and approach, and this informs our decision making. When we reviewed our survey based on our 2024-27 strategy, we developed our questions and format to provide space for richer, more nuanced and open responses; as of November 2024, answers are now given on a scale of 1-5 (strongly disagree – strongly agree), rather than a yes/no basis. It is important to note that because of this, the overall percentages are lower than in previous periods.

The percentages below combine the May 2024 and November 2024 responses. Overall, by coming to Young Roots, young people feel the following impacts:

- 88% feel calmer, happier and less stressed / have improved mental health
- 81% feel less alone / have more friends and people who help them
- 85% have a better understanding of their rights and entitlements and how to access support
- 87% feel their English has improved

Additional responses from new questions in our November 2024 questionnaire:

- 78% of young people feel less worried
- 87% feel more confident
- 81% feel involved in decisions at Young Roots
- 79% have learnt new skills

We also monitor milestones achieved through our work with young people. We do not have targets, because reaching these milestones depends on the external environment. For example, this past year it has continued to be incredibly difficult to secure legal representation for young people, with 57% of people with asylum cases unable to secure a legal aid lawyer.¹ The ongoing homelessness crisis has also been a significant challenge this year, making it increasingly difficult to find housing for young people.

Milestones	2024	2023	2022	2021
Settled Status secured	50	85	29	14
Successful age assessment challenge/outcome	9	16	14	14
Prevented from being homeless	66	69	21	20
Secured immigration / community care representation	48	40	48	60
Accessed specialist Mental Health support (some of this number will have been prevented from suicide and self-harm)	108	90	51	67
Enrolled in education	40	46	67	17

The following shows the growth in our reach by activity/service:

	2024 Target	2024 Actual	2023	2022	2021	2020	2019
Total reach	1000	1411	1104	873	739	490	658
Casework	500	618	541	370	221	157	118
Youth Development	800	1219	888	712	622	373	529
Aged 18 and under		27%	36%	41%	36%	37%	47%
Aged over 18		73%	64%	59%	64%	63%	53%

89% of young people supported in this period were male and **11%** were female. One young person was nonbinary.

We supported young people from **61** countries. The largest groups of young people were from Afghanistan (21%), Sudan (21%), Eritrea (14%), Syria (7%), Iran (5%), and Ethiopia (5%).

¹ See ILPA, Stemming the Tide: The Case for Demarketising the Legal Aid Sector, November 2024.

Financial review

The financial results for the year which ended on 30 November 2024 are set out in the Statement of Financial Activities on page 27. Young Root's financial position at the year-end is set out on page 28.

Income

During 2024, our total income decreased by 22% to £1,403,986 (2023: £1,807,170). This was due in part to large, restricted grants received before the end of the prior financial year, for projects to be delivered during the following year.

Both donations and income from charitable activities fell by 46% and 12% respectively, as we faced a challenging fundraising environment.

Most of our income, 78% (68% in 2023), continues to come from restricted grants from Trusts and Foundations for our charitable activities.

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 Notes to the financial statements 2 and 3.

Expenditure

The total organisational expenditure was £1,836,717 (2023: £1,398,421).

89% of the total organisational expenditure was spent on charitable activities (2023: 88%) with 11% expended on raising funds (2023: 12%) to support Young Roots to achieve its objectives. Fundraising costs have increased by 28% 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, 69% was on staffing (2023: 72%), 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 £877,023. Of these funds, £361,808 are restricted funds to be carried forward, representing funds which Young Roots received for its charitable activities that have not yet been expended. The unrestricted funds held by Young Roots at the close of the year were £515,215.

Reserves policy

At the end of the year, Young Roots held total unrestricted reserves of £515,215 all of which were available for general use (2023: £479,475 of which £169,264 were designated).

The trustees have agreed that the level of free reserves needs to be between £425,000-£475,000. 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 £515,215 which exceeds 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 of Trustees 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

Young Roots has identified the following headline risks and mitigations, which have been exacerbated by the cost-of-living crisis, Government policies that affect the asylum system and cycles of multi-year funding coming to an end.

1. Financial Sustainability within the current economic climate

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 an experienced fundraising team and continue to invest in fundraising support. We have a strong track record of Trust and Foundation fundraising and will continue to nurture those relationships. This year, funding has been generated from three successful Charity of Year partnerships, and we continue to grow our supporter base to generate income via corporates, individual and regular donations and community fundraising events. 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 2025/26. 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. A lack of capacity in statutory services/high thresholds mean that young people do not receive the support to which they are entitled.

Mitigation: Young Roots reviews its Safeguarding policy and practice formally each year at Board level. Young Roots has appointed designated safeguarding officers across the organisation to ensure we are following best practice in every respect. The Chief Executive reports on safeguarding to the trustees at each meeting as part of their report and twice per year an in depth-report is provided to the Board by the Head of Programmes and Quality. 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. Our strong safeguarding culture, approach to supervision and regular staff and trustee training supports implementation of our safeguarding policy. 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; comply with funder requirements; 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, with our trustee who focuses particularly on governance and acts as Company Secretary and the Board more generally to ensure compliance; we have appointed an HR manager to support compliance with employment law and to secure training to support compliance with other rules and regulations and, in particular, we have implemented mandatory online training in relation to key matters such as data protection, health and safety and cyber security; we have appointed an external IT company to advise in relation to cyber security and to maintain our systems; we have trustees with expertise in fundraising, GDPR and accounting. The trustee board continue to scrutinise the organisation's compliance on this range of issues.

5. Staff Wellbeing

Risk: As our staff team is faced with increasing demand from young people with increasingly high levels of need in a very hostile policy environment, there is a risk of staff stress and burnout.

Mitigation: We conduct regular staff surveys to better understand levels of wellbeing and factors affecting wellbeing. Young Roots has established a staff/trustee Wellbeing Committee, which oversees development of a strategy and initiatives to support staff wellbeing. Measures include regular clinical supervision for front line staff, an Employee Assistance service which offers counselling, service breaks, a strong management culture and training for managers on how to support wellbeing, policies and procedures to support wellbeing such as a Wellbeing Agreements, Special Leave Policy, a sabbatical policy, an out-of-hours working policy, a policy to manage workload, etc. The Board regularly scrutinises data and initiatives to support wellbeing.

Plans for the future

We continue to work within our current strategy (April 2024 – March 2027). The strategy was developed with expert input from staff, trustees and young people. It was informed by a review of our achievements under our last strategic plan, analysis of our context and the challenges and opportunities facing young people and the views of young people to identify our priorities for the future.

The strategic objectives in our current strategic plan are:

1. To promote youth leadership in the design and delivery of our Youthwork to meet the diverse needs of young people and enable them to pursue their goals

Our Youthwork plays a huge part in promoting young people's wellbeing, allowing young people to form trusted relationships and build a sense of community and belonging with staff and with each other. It also provides an opportunity for young people to spend time enjoying themselves, learn new skills and build positive memories. These relationships, connections and transformative moments are even more important in the increasingly harsh environment facing young people. During each year of the strategic plan period, more than 800 young people will engage in our Youthwork, and we will further develop our approach in the following ways: We know that youth participation, where young people make decisions about what we do and how we do it and are involved in delivery, both increases young people's sense of agency, skills and confidence and ensures that our services offer young people the opportunities that are most important to them. We will build on the success of this work, by ensuring young people lead the development and delivery of an increasing number of our Youthwork activities. As part of this, we will continue to develop our volunteering offer and by the end of this strategic period, we will have explored how this could progress to internship and employment opportunities. We will develop further partnerships that allow young people to pursue their diverse goals and ambitions, whether that is more sporting, employability or creative opportunities. We will continue to develop specific Youthwork activities to meet the needs of groups sharing protected characteristics, such as young women.

2. To build on the strength and impact of Young Roots' Casework service by adapting to meet the changing needs of the young people we support.

The evidence is clear that our Casework service is transformative for young people. Along with the holistic support offered in our Advice and Support Hubs, it supports them to access the services they need to settle positively in the UK, including housing, education, mental health services and legal advice. The government's recent policy and legal changes have meant that young people who access our Casework service and Advice and Support Hubs have increasingly severe needs, often facing homelessness and destitution, mental health crises and unable to find a solicitor to represent them. During each year of this strategic plan period more than 500 young people will access our Casework service and we will meet young people's evolving needs by: exploring different models and partnerships to meet young people's unmet needs related to legal representation, housing, destitution and mental health.

3. To improve our ability to campaign with young people, rooting ourselves in our local communities to achieve political change at the local level while contributing to collaborative and strategic policy work at the national level.

In our last strategic period, we made significant progress towards establishing our new policy and campaigns work, employing a Policy and Campaigns Manager, creating a steering group, developing our strategy and working with young people to shape our work. Our last strategic period saw unprecedented attacks on the rights of young people seeking safety in the UK, making it increasingly

difficult to gain positive outcomes for young people. The context in which we are now working makes our policy and campaigns work even more important. We work daily with young people, so are uniquely well-placed to understand the challenges they face, to illustrate the impact of the current system and to work alongside young people to call for positive change. In this strategic period we will: Use the extensive evidence from our frontline services to inform and support our policy and campaigns work, which aims to improve the system affecting young people's lives. Increase our campaigning skills, capacity and reach, particularly by growing and mobilising our activist base and media profile. Establish effective relationships with decision-makers and statutory services and engage allies and local communities to speak out on the issues that matter to young people. Support young people to push for change, increasing their confidence, skills and sense of agency in doing so.

4. To ensure our values are central to everything we do, by increasing the extent to which people with lived experience of the asylum system take part in decision-making, promoting diversity, equity and inclusion (DEI), and promoting staff and volunteer wellbeing across the breadth of our functions.

We will focus on the following: We will build on our deep expertise in youth participation in service design and delivery, by ensuring that young people are involved in meaningful decision-making across the whole organisation. This will both increase young people's skills, confidence and agency and mean we can better meet young people's needs. By the time we develop our next strategic plan, young people will be at the heart of decision-making on our plans for the future. This will both support young people to develop new skills, confidence and agency and improve the decisions we make. The situation facing young people is brutal. We are seeing extremely high levels of demand and growing complexity of young people's needs at a time when statutory services are under pressure. This, all in the context of a hostile public narrative, means that the wellbeing of our staff team is a top priority. We will further develop an improved wellbeing support and benefits package for staff, informed through regular staff consultation. We will further develop our DEI strategy, so that people with lived experience and from diverse communities and identities are embedded at all levels in the organisation and through diverse partnerships.

5. To support the growth and development of staff, young people and volunteers, through improved efficiency, sustainability and integration across Young Roots.

We are grateful for the support from our funders which has allowed Young Roots to grow rapidly to meet the high levels of demand for our services from young people. Having recently reached this new stage of maturity, we will focus during this strategic period on ensuring that the right policies, systems and structures are in place to allow us to properly support our staff team, young people and volunteers. We will focus on the following: We will implement a volunteering strategy to increase our capacity, specialist skills and community connections to support young people. As a learning organisation, we will continue to pursue digital transformation and harness the benefits of technology in improving our efficiency, information and the quality of our work. We will secure the financial sustainability of Young Roots and our ability to continue delivering positive outcomes for young people by increasing the proportion of our funding which is unrestricted, through grants, individual giving and corporates so as to better enable us to adapt to changing needs. We will increase our skills, capacity and the reach of our communications in order to grow our supporter base, increase engagement and support campaigning impact.

Our priorities for 2025 are to:

1. Develop our programme to support young people through volunteering to employment, to ensure that young people are increasingly involved decision-making at Young Roots and gain new skills and confidence (Objective 1).
2. Develop our partnerships, to secure legal representation and therapeutic support for young people (Objective 2)
3. Grow our Policy and Campaigns team and implement our Policy and Campaigns Strategy (Objective 3)
4. Improve our support for employees with lived experience and develop career pathways at Young Roots, so that people from more diverse backgrounds, including people with lived experience, progress into more senior roles at Young Roots (Objective 4).
5. Improve our data, policies and systems, so that our we are effective, efficient and compliant (Objective 5).
6. Working with our newly recognised Trade Union to develop plans, policies and initiatives to support wellbeing (Objective 5).
7. Evaluating the impact of our services (Objective 5).

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 Jobs, through channels where we can attract a range of diverse candidates, and through other networks. The interview panel consists of the Chair, a Trustee with a focus on Diversity, Equity and Inclusion, other trustees as appropriate and the Chief Executive (who doesn't have 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, safeguarding, policy influencing, fundraising, legal, and youth participation.

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 and safeguarding.

The Chief Executive reports on the strategic 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, and other members of staff meets four times each year and reviews staff 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 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 Leadership Team to the trustees, and in consultation with the Senior Leadership Team, that for all other members of staff. Staff pay is set with regards to similar organisations and based on fair pay for work done. From 2025, our newly recognised Trade Union will play an important role in decision-making in relation to pay.

Fundraising practice statement

Young Roots is not currently subscribed to the Fundraising Regulator although we are working towards this. 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 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 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

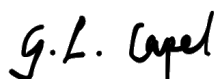
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 as at 30 November 2024 was 12 (2023:14). 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.

This report was approved by the Board of Trustees on 12 July 2025 and signed on their behalf by



Grace Capel
Chair



Stephen Corker
Treasurer

Independent auditors' report to the members of Young Roots

For the year ended 30 November 2024

Opinion

We have audited the financial statements of Young Roots (the 'charity') for the year ended 30 November 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows 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 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 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 the provisions available for small entities, 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 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. 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.

Independent auditors' report to the members of Young Roots

For the year ended 30 November 2024

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' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report included within 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 the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 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.

Independent auditors' report to the members of Young Roots

For the year ended 30 November 2024

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.

Date: 14 July 2025

Alison Godfrey

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 November 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations	2	309,081	1,200	310,281	562,586	10,025	572,611
Grants for charitable activities	3	-	1,084,935	1,084,935	-	1,230,269	1,230,269
Investments		8,770	-	8,770	4,290	-	4,290
Total income		317,851	1,086,135	1,403,986	566,876	1,240,294	1,807,170
Expenditure on:							
Raising funds	4	108,822	100,798	209,620	163,973	-	163,973
Charitable activities							
Casework	4	90,511	401,187	491,698	47,938	315,947	363,885
Youth Development	4	115,635	511,303	626,938	57,723	400,727	458,450
Partnership and Outreach	4	66,946	337,701	404,647	51,185	282,156	333,341
Influencing	4	19,106	84,708	103,814	36,290	42,482	78,772
Total expenditure		401,020	1,435,697	1,836,717	357,109	1,041,312	1,398,421
Net income / (expenditure)	5	(83,169)	(349,562)	(432,731)	209,767	198,982	408,749
Transfers between funds	14	118,909	(118,909)	-	-	-	-
Net movement in funds		35,740	(468,471)	(432,731)	209,767	198,982	408,749
Reconciliation of funds:							
Total funds brought forward		479,475	830,279	1,309,754	269,708	631,297	901,005
Total funds carried forward		515,215	361,808	877,023	479,475	830,279	1,309,754

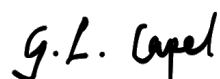
All the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed in Note 14a to the financial statements.

Balance sheet**For the year ended 30 November 2024**

			2024	2023
	Note	£	£	£
Current assets:				
Debtors	11	46,580	45,880	
Cash at bank and in hand		918,312	1,361,648	
		964,892	1,407,528	
Liabilities:				
Creditors: amounts falling	12	(87,869)	(97,774)	
Net current assets	6		877,023	1,309,754
Total net assets			877,023	1,309,754
The funds of the charity:	14			
Restricted income funds			361,808	830,279
Unrestricted income funds:				
Designated funds		-	169,264	
General funds		515,215	310,211	
			515,215	479,475
Total unrestricted funds				
Total charity funds			877,023	1,309,754

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

The financial statements on pages 27-40 were approved by the Trustees and authorised for issue on 12 July 2025 and signed on their behalf by:


Grace Capel

Trustee, Chair


Stephen Corker

Trustee, Treasurer

Statement of cash flows

For the year ended 30 November 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net movement in funds for the reporting period (as per the statement of financial activities)	(432,731)	408,749
Adjustments for:		
Dividends, interest and rents from investments	(8,770)	(4,290)
Decrease / (increase) in debtors	(700)	727
Increase / (decrease) in creditors	(9,905)	41,661
Net cash used in operating activities	(452,106)	446,847
Cash flows from investing activities:		
Dividends, interest and rents from investments	8,770	4,290
Net cash provided by investing activities	8,770	4,290
Change in cash and cash equivalents in the year	(443,336)	451,137
Cash and cash equivalents at the beginning of the year	1,361,648	910,511
Cash and cash equivalents at the end of the year	918,312	1,361,648
Analysis of cash and cash equivalents and of net debt		
	At 1 December 2023 £	At 30 November 2024 £
Cash at bank and in hand	1,361,648	918,312
Total cash and cash equivalents	1,361,648	918,312

Notes to the financial statements

For the year ended 30 November 2024

1 Accounting policies

a) General 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.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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.

Notes to the financial statements

For the year ended 30 November 2024

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 and ringfenced by the trustees for a specific purpose.

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 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.

- Raising funds
- Casework
- Youth Development
- Partnership and Outreach
- Influencing

Notes to the financial statements

For the year ended 30 November 2024

i) Allocation of support costs (continued)

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 except for 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.

Notes to the financial statements

For the year ended 30 November 2024

2 Income from donations

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Trusts and Foundations						
AB Charitable Trust	-	-	-	22,000	-	22,000
CAF Donor	-	-	-	45,000	-	45,000
Choose Love	-	-	-	70,000	-	70,000
Garfield Weston Foundation	-	-	-	30,000	-	30,000
Innox Foundation	30,000	-	30,000	30,000	-	30,000
Lloyds Bank Foundation	-	-	-	2,250	-	2,250
Keystone	-	-	-	49,738	-	49,738
BLP Charitable Trust	-	-	-	5,000	-	5,000
Belpetch Trust	-	-	-	5,000	-	5,000
Forrester Family Trust	-	-	-	40,000	-	40,000
Betty Messenger Charitable Foundation	-	-	-	25,000	-	25,000
Leathersellers Foundation	20,000	-	20,000	20,000	-	20,000
Society of the Holy Child Jesus	-	-	-	15,000	-	15,000
Swire Charitable Trust	25,000	-	25,000	25,000	-	25,000
John Lyons Foundation	-	-	-	7,300	-	7,300
Kurt and Magda Stern Foundation	-	-	-	10,000	-	10,000
Renegade Trust	10,000	-	10,000	-	-	-
Bennelong	10,000	-	10,000	-	-	-
Anonymous Donor 1	40,000	-	40,000	-	-	-
Other Trust Donations	18,754	-	18,754	-	-	-
Total Trusts	153,754	-	153,754	401,288	-	401,288
Donations from transfer of assets	-	-	-	12,000	-	12,000
Other Donations	155,327	1,200	156,527	149,298	10,025	159,323
Total Income from donations	309,081	1,200	310,281	562,586	10,025	572,611

Notes to the financial statements

For the year ended 30 November 2024

3 Income from charitable activities

			2024			2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Allen & Overy Foundation	-	-	-	-	10,000	10,000
Anonymous Donor 2	-	-	-	-	25,000	25,000
Asylum Seeker Support Fund	-	15,000	15,000	-	5,000	5,000
Awards for All	-	-	-	-	10,000	10,000
BBC Children in Need	-	39,924	39,924	-	39,573	39,573
Bennelong Foundation	-	-	-	-	15,000	15,000
City Bridge Trust	-	64,970	64,970	-	65,713	65,713
Coram JCI	-	3,167	3,167	-	9,377	9,377
Croydon Voluntary Action	-	-	-	-	950	950
GVC Fund	-	-	-	-	15,049	15,049
Jack Petchey Foundation	-	3,400	3,400	-	3,020	3,020
John Lyons Charity	-	41,500	41,500	-	40,450	40,450
Kurt and Magda Stern Foundation	-	30,000	30,000	-	30,000	30,000
Treebeard	-	30,000	30,000	-	30,000	30,000
Linbury Trust	-	-	-	-	10,000	10,000
London Catalyst	-	-	-	-	1,600	1,600
London Youth	-	-	-	-	1,600	1,600
Migrant Help	-	257,474	257,474	-	501,744	501,744
The National Lottery Community Fund	-	74,751	74,751	-	69,876	69,876
Orange Tree Trust	-	-	-	-	5,000	5,000
People's Health Trust	-	13,760	13,760	-	8,256	8,256
Sigrid Rausing Trust	-	-	-	-	15,000	15,000
Souter Trust	-	-	-	-	5,000	5,000
Stay Belvedere Hotel Limited	-	-	-	-	41,456	41,456
The Henry Smith Charity	-	78,300	78,300	-	96,600	96,600
The Prudence Trust	-	-	-	-	82,831	82,831
The Vodaphone Foundation	-	-	-	-	3,744	3,744
UCB Community Health Fund	-	-	-	-	43,513	43,513
Wembley National Stadium Trust	-	5,000	5,000	-	15,000	15,000
Keystone	-	7,021	7,021	-	-	-
Scottish Power	-	64,882	64,882	-	-	-
Belron	-	146,184	146,184	-	-	-
Choose Love	-	121,434	121,434	-	20,000	20,000
Glasspool	-	22,500	22,500	-	-	-
Comic Relief	-	60,834	60,834	-	-	-
29th May 1961 Charitable Trust	-	3,000	3,000	-	-	-
Middlesex County Cricket Board	-	788	788	-	-	-
Smaller funds	-	1,046	1,046	-	9,917	9,917
Total income from charitable activities	-	1,084,935	1,084,935	-	1,230,269	1,230,269

Notes to the financial statements

For the year ended 30 November 2024

4a Analysis of expenditure (current year)

	Charitable Activities					Governance costs £	Support costs £	2024 Total £
	Raising funds £	Casework £	Youth Development £	Partnership and Outreach work £	Influencing £			
Salaries	150,246	288,945	365,757	237,514	77,594	11,983	139,052	1,271,091
Project Costs	8,121	104,066	137,007	85,732	-	-	200	335,126
Other Operating Costs	507	1,095	639	1,180	12	13,910	213,157	230,500
	158,874	394,106	503,403	324,426	77,606	25,893	352,409	1,836,717
Governance Costs	3,473	6,680	8,455	5,491	1,794	(25,893)	-	-
Support Costs	47,273	90,912	115,080	74,730	24,414	-	(352,409)	-
Total expenditure 2024	209,620	491,698	626,938	404,647	103,814	-	-	1,836,717

4b Analysis of expenditure (previous year)

	Charitable Activities					Governance costs £	Support costs £	2023 Total £
	Raising funds £	Casework £	Youth Development £	Partnership and Outreach £	Influencing (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
	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

Our Policy and Campaigns activities have been renamed 'Influencing' in 2024.

5 Net movement in funds

This is stated after charging:

	2024 £	2023 £
Auditors fee (excluding VAT)	9,583	7,000
Auditors fee - prior year under accrual (excluding VAT)	448	-
Auditors fee - other services (excluding VAT)	665	-
Operating lease rentals payable	41,532	30,021

Notes to the financial statements

For the year ended 30 November 2024

6a Analysis of net assets between funds (current year)

	General £	Designated £	Restricted £	Total funds £
Current Assets	568,699	-	396,193	964,892
Current Liabilities	(53,484)	-	(34,385)	(87,869)
Net assets at 30 November 2024	515,215	-	361,808	877,023

6b Analysis of net assets between funds (prior 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

7 Staff costs

	2024 £	2023 £
Salaries and wages	1,107,548	875,585
Social security costs	109,911	90,284
Employer's contribution to defined contribution pension schemes	53,632	41,178
	1,271,091	1,007,047

One employee earned within £60,000 – 70,000 band during the year (2023: 0).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel of which there were 6 in 2024 and 4 in 2023 are £226,419 (2023: £226,870).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The trustees incurred expenses of £1,475 for reimbursement of travel and refreshments in 2024 (2023: £285).

Notes to the financial statements

For the year ended 30 November 2024

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 32 (2023: 25).

9 Related party transactions

There are no related party transactions to disclose for this financial year (2023: 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

	2024 £	2023 £
Trade debtors	-	7,924
Other debtors	15,562	11,235
Prepayments	28,252	16,836
Accrued income	2,766	9,885
	46,580	45,880

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	23,684	34,455
Taxation and social security	28,566	24,773
Other creditors	12,119	4,507
Accruals	23,500	34,039
	87,869	97,774

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 £53,632 (2023: £41,178). There were 32 scheme members as of 30 November 2024 (2023: 25).

Notes to the financial statements

For the year ended 30 November 2024

14a Movement in funds (current year)

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Restricted funds covering various charitable activities:					
Migrant Help	371,830	257,474	(528,752)	(3,208)	97,344
The Prudence Trust	106,557	-	(93,666)	-	12,891
Other restricted funds	51,146	420,536	(388,533)	30,088	113,237
Restricted funds for wholly delivering the following activities:					
Casework	67,637	199,821	(169,611)	(46,817)	51,030
Youth Development	165,793	148,304	(188,371)	(84,138)	41,588
Influencing	67,316	60,000	(66,764)	(14,834)	45,718
Total restricted funds	830,279	1,086,135	(1,435,697)	(118,909)	361,808
Unrestricted funds:					
Designated funds	169,264	-	-	(169,264)	-
General funds	310,211	317,851	(401,020)	288,173	515,215
Total unrestricted funds	479,475	317,851	(401,020)	118,909	515,215
Total funds	1,309,754	1,403,986	(1,836,717)	-	877,023

Included under Restricted Fund are any donations or grants received which are subject to a restriction imposed by the donors to the purpose for which the funds should be spent. The associated expenditure against income is included under restricted funds expenditure. Income which has not yet been expended is carried forward as restricted funds.

The purposes of our restricted funds are detailed in note 14c.

Transfers

The transfer amounts disclosed above in Note 14a represent accounting corrections to ensure our funding classifications accurately reflect agreements with funders.

Following a period of finance team transition, management conducted a comprehensive review of fund accounting records to strengthen financial governance and ensure accurate classification of fund balances. This process involved systematic analysis of funding documentation and, where appropriate, consultation with funders. The review identified instances where accounting records had not been updated to reflect changes in funding terms from previous financial periods.

In total, £118,909 (2023: £nil) was transferred from restricted to unrestricted funds, including:

- £46,817 net from Casework activities relating to funding that had been incorrectly recorded as restricted when it was in fact unrestricted and vice versa, and reclassifications between restricted funds
- £84,138 net from Youth Development activities, £40,509 of which relates to historic funding that had been recorded as a restricted grant when it was in fact an unrestricted contract

Notes to the financial statements

For the year ended 30 November 2024

These accounting corrections ensure our funds reflect how funding was provided.

A total of £169,264 (2023: £nil) was also transferred out from Designated Funds to Unrestricted Funds to reflect a change in our accounting practices recommended as part of the prior year audit. Designated funds had previously represented unspent grants which were received towards 23/24 core running costs received in 22/23.

14b Movement in funds (previous year)

	At 1 December 2022 £	Income £	Expenditure £	Transfers £	At 30 November 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

14c Purpose 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.

Notes to the financial statements

For the year ended 30 November 2024

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.

15 Operating lease commitments payable as a lessee

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

	Property 2024 £	2023 £
Less than one year	24,048	13,127
	24,048	13,127

16 Conduit funding

The charity had a brought forward balance of £3,001 from 1 November 2023. The charity received conduit funding totalling £660 and disbursed a total of £660. The balance at year end was £3,001 and is included within other creditors.

17 Government grants

Grants from government or similar agencies, both national and local. All the grants were for charitable activities. As of 30 November 2024, there were no unfulfilled conditions or other contingencies.

	2024 £	2023 £
The National Lottery	74,751	69,876
	74,751	69,876

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.