

**INDEPENDENTLY EXAMINED  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2021**

**Charity Number: 1151052**

**YOUTH LEGAL & RESOURCE CENTRE**

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**The Trustees present their report and the financial statements for the year ended 31 March 2021**

### **Charity Information**

|                   |  |
|-------------------|--|
| Charity Number    | 1151052  |
| Registered Office | 253 Huntingfield Road<br>London, SW15 5EW                                |
| Business address  | Ashburton Youth Centre<br>Westleigh Avenue<br>Putney, London<br>SW15 4JE |

### **Principal activities and review of activities**

#### **Objects**

**youth legal & resource centre** is a charity whose objects, as defined by the Constitution are:

1. The relief of financial hardship, suffering and distress by the provision of assistance including (but not limited to) the provision of legal advice and representation to young persons, children or their families who live, study or work within the London Boroughs of Wandsworth, Merton, and within such other boroughs in the Greater London area as the Charity may from time to time determine who, through lack of means, would otherwise be unable to obtain such advice;
2. The advancement of education of persons living, studying or working within the London Boroughs of Wandsworth, Merton and within such other boroughs in the Greater London area as the Charity may from time to time determine.
3. The promotion of such other purposes being exclusively charitable according to the law of England and Wales as the Charity Commission may from time to time determine.

To achieve these objectives in 2020/2021 in relation to those purposes for the public benefit **youth legal & resource centre** has:

- Provided professional legal independent advice, assistance and representation to people living, studying or working in Wandsworth and Merton and other parts of London in the following areas of Law:

- Housing law
- Community Care
- Debt and Money Advice
- Provided a telephone advice line to members of the public and generalist advice agencies in the above areas of law and guidance and support to first tier advice workers.
- Carried out development, out-reach and training work in the above areas of law.
- Sought funding for youth centered services.
- Successfully hosted our third annual Young People's Legal Rights Conference, Theme: Law in the Time of Covid remotely on Zoom.

### Financial review

The Charity had net incoming resources on unrestricted funds £91,990.

Together with the accumulated surplus brought forward from previous years, the company now has an accumulated unrestricted funds of £90,572. All restricted funds carried forward were spent in the year.

The Trustees are confident that sufficient funding will be raised to continue be an ongoing concern in carrying out its activities.

### Our reserves position

|  | Current Year<br>2020/21 | Previous Year<br>2019/20 | % Increase /<br>(Decrease) |
|--|-------------------------|--------------------------|----------------------------|
| <b>Unrestricted Funds (Reserves)</b>   | 66217                   | 47928                    | 38.16%                     |
| Restricted / Designated Funds:   |                         |                          |                            |
| - Grants Fund  | 154678                  | 86023                    | 79.81%                     |
| - Others   |                         |                          |                            |
| <b>Total Funds<sup>[1]</sup></b>   | 220895                  | 133951                   | 64.91%                     |
| <b>Ratio of Reserves<sup>[2]</sup> to Annual<br/>Operating Expenditure<sup>[3]</sup></b> | 0.38                    | 0.33                     | 0.05                       |

As part of our Financial Management processes, the Trustees have set a long-term target of working towards accumulating a reserve fund that represents at least 6 months of operating costs.

The reserves that we set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 6 months operating capital which within the budget period 2020/21 equates to £86,000.



## **Reserves**

We intend to use the reserves in the following manner:

- The option to develop new services or expand current ones in line with the changing needs of the community.
- To ensure that delays in the receipt of expected income do not interrupt services or cause serious financial difficulty for the charity.
- The ability to survive unexpected setbacks and problems arising from internal or external causes such as the reduction or withdrawal of funding.
- In the event of closure, 6 months running costs to wind up the organisation and pay redundancies and leasehold liabilities.

The Trustees regularly review the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations on an annual basis.

The Trustees review the overall financial position of Youth Legal at least every 3 months and record the outcome of their review in the minutes of their meeting.

## **Fundraising strategy**

**youth legal** has been successful with fundraising with smaller grants for the various projects since it was established in March 2013. However, those grants although very necessary did not allow us to expand our services. Therefore, our objective has been to fundraise for larger and longer grants as well as continuing to apply for smaller yearly grants where the project is suitable for it.

The Centre is currently seeking longer term funders to redevelop a new Volunteer Project, and extending funding for our solicitor, support worker and office manager by making applications to various grant funder including applying for larger long-term funds. The Centre is continuing its robust fundraising strategy for raising unrestricted funds from grants, trusts, one-off donations, fundraising events, etc. and continues to prioritise taking on more legal aid funded cases.

We were successful in our application for a Legal Aid contract in housing law and our contracts have been extended by two years due to the pandemic. The 3 year grant from Trust for London for a housing solicitor is coming to an end as is the funding for our Debt and Money advisor both of which we will continue to seek further funding.

Since the Covid-19 pandemic we have obtained grant funding from Community Justice Fund, Lottery and London Funders, CAF and City Bridge to support and ensure continuance of our vital work. We were able to increase our capacity and staff with Renata Wardle as our Office Manager, Maureen Vincent as our Housing and Immigration Solicitor, Radhi Shah started as our Housing and Community Care Solicitor and Chloe Levassor as our Specialist Support Worker.



### **Structure, Governance and Management**

The Charity is a Charitable Incorporated Organisation (CIO) registered as a charity on 4th March 2013 - Charity number: 1151052. The CIO was established under a Charity Commissions model constitution with a voting membership in addition to the Trustees which established the objects and powers of the charity. There are no fees for membership. In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Any member can become a Trustee and will be appointed by the serving Trustees. The members of the Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All member of the Board give their time voluntarily and received no benefits from the charity.

### **Trustees**

Those who served during the year, except where indicated, were:

|                        |                          |
|------------------------|--------------------------|
| Chiara Atie            |                          |
| Jamie Burton           |                          |
| Laura Clark            | - Chair                  |
| Adeboye Fadero         | - Treasurer              |
| Patrick Friel          |                          |
| Renata Izdebska-Wardle | - retired September 2020 |
| Samantha Joseph        |                          |
| Wilma Morrison         |                          |
| George Turner          |                          |
| Clare Leslie (Barker)  |                          |

### **Statement of the Trustee's responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Commission requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and SORP (FRS102). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the Charity's Trustees are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors (if necessary) are aware of that information.

There are no uncertainties about the charity continuing as a going concern.

### **How our activities deliver public benefit**

All our charitable activities focus on the prevention of poverty through helping vulnerable young people and families with children by giving free specialist independent legal advice in Housing / Homelessness, and Community Care with a focus on those young people with disabilities, care leavers and carers and families with children.

**youth legal** also provides a legal advice line so people or advisers can get advice over the telephone on a range of legal issues. Additionally **youth legal** provides 2nd Tier advice to other local organisations on legal issues. It is accountable to the Local Community through its Trustees, which comprises representatives from local people, groups and agencies.

In carrying out our activities, the Trustees have regard to the Commission's public benefit guidance by considering it when making decisions relating to the guidance. The Trustees have had no reason to depart from the guidance.

We will also continue to increase our Legal Aid income and add to that now we have obtained a new Housing Contract. This will make Youth Legal financially sustainable for the foreseeable future and bring on board more experienced people to work on the various projects and contribute to fundraising and expanding Youth Legal's work.

### **Volunteering Contribution**

Our policy is underpinned by the following principles:

- Youth Legal will ensure that volunteers are properly integrated into the organisation
- Youth Legal does not aim to introduce volunteers to replace paid staff.
- Youth Legal expects that staff at all levels will work positively with volunteers.
- Youth Legal accepts the definition of Volunteering as given by the National Compact Code of Volunteering:

"volunteering is defined as an activity that involves spending time, unpaid, doing something that aims to benefit the environment or individuals or groups other than (or in addition to) close relatives."

Our volunteers are invaluable to maintain our organisation. They assist inter alia with the administration work; answering the telephones; maintain the database of young people's services in the area.

Young volunteers will assist in implementing our social media strategy so we have a first-hand insight to what young people need and want when accessing information. We will have leaflets available that the volunteers help draft and will be made available through social media including Twitter, Facebook, Google and videos for Snapchat and YouTube. They also help to keep our website up to date.



Young volunteers who are undergraduate law students will assist with legal research for our upcoming projects and on client related matters.

### **Risk management**

The Trustees have assessed the major risks to which we are exposed, in particular those related to the operations and finances of the company. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. However, the Trustees are aware that the loss of a major funder or contract could lead to closure or a severe curtailment of our operations. To mitigate against this happening we endeavour to provide the highest possible level of service to both our clients and the funders and we are constantly seeking to generate additional income.

We envisage loss of legal aid contract income while the Coronavirus Pandemic is ongoing due to clients not being able to attend or more importantly, the most vulnerable digitally excluded people being unable to contact us. We will do our best to mitigate this loss with emergency grant funding that may become available shortly.

Significant external risks to funding recently have led to the development of a strategic plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of a Financial Controls Policy setting out procedures for authorisation of all transactions and projects. We have a Lexcel Accreditation from the Legal Aid Agency for our client care.

Further, procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to our office, in particular during the Coronavirus Pandemic. We have produced a risk assessment specifically for the Pandemic conditions. We started working from home mid-March 2020 and will continue to do so until conditions are safe to return to the office.

### **Events during the year**

The Centre has had success in raising funds from Trusts and Grants over the past year and has increased its income from the Legal Aid Agency contract in Housing and Community Care Law. We continued to run our Homelessness Advice Project – Opening Gates with a 2 year grant from Nationwide which includes funding for volunteer expenses. We also require further match funding for our volunteer project to develop a social media programme run by volunteers.

The pandemic saw us working remotely from home. The staff have adapted fantastically and we received funding from various funders as set out above for sustainability and were able to increase our capacity and staff with Renata Wardle as our Office Manager, Maureen Vincent as our Housing and Immigration Solicitor, Radhi Shah started as our Housing and Community Care Solicitor and Chloe Levassor as our Specialist Support Worker.

In addition to working in partnership with Lifetimes and Lewisham Refugee and Migrant Network, we continue to carry out training in Community Care, Housing and Debt and Income Maximisation for local organisations including CARAS. The attendees of the above mentioned training reported an increased level of knowledge after the session. Most reported confidence now in knowing when their service users' rights to community



care services are being breached and are more equipped to help the service user to attain their rights and goals. All would highly recommend the course to a friend.

We also held our third annual Young People's Legal Rights conference remotely on Zoom. The conference focused on the legal rights of looked after young migrants and children up to 25; young people's legal rights to mental health assessment and service provision; young people's housing rights 18+; s17 Children Act 1989 NRPF family rights; registering Children as British Citizens; and disabled children's rights. We had a great turnout.

We continue to be London Legal Support Trust (LLST) Centre of Excellence and after auditing us we were again awarded a £10,000 unrestricted grant.

### **Plans for the future**

To continue meeting our objectives in the future we will:

- continue to give young people access to facilities that assist in building their confidence and giving them the skills to live independent, productive and happy lives.
- continue to develop the one-stop shop for easily available advice, information, training and counselling.
- Continue to provide advice through our Homelessness Advice Project – Open Gates with further grant funding.
- continue to give young people specialist legal advice in Community Care law. We were successful in being awarded another Legal Aid Agency contract in Community Care Law
- continue to give specialist legal advice to young people experiencing homelessness having been excluded by their family as early as 16, by assisting them all the way through the homelessness process to avoid gatekeeping.
- develop and expand housing advice now we have been awarded a Legal Aid Housing Law Contract
- develop the Know Your Rights Project including debt law, training young people and local voluntary sector, information distribution on various aspects of legal rights.
- fundraise to develop the Youth Advice Network including a website designed and built by young people, allowing easy access for information and location/contact details of legal advice and other youth services in their area. The website will be developed to include current news, myth debunking, a section showing what's on, and advice for young people. It was built by a young person and will be updated by the young people. We are working towards gaining grant funding to launch the Youth Advice Network package which will be rolled out across London.
- seek to develop a Public Legal Education / Peer Training programme in legal capability to help young people recognise their rights and responsibilities within the law so that they can identify law related problems as soon as possible and take

effective action to avoid problems escalating to crisis. We will work with the already existing youth services in the area making it easy for young people to access the existing services and also avoiding duplication of services.

- continue to carry out training for local organisations so they can recognise when their clients are not accessing their legal rights and can help and/or refer to the appropriate service.
- adapt our procedures to meet our client's needs during the pandemic such as remote working, electronically signing forms, video meetings
- adapt our offices to facilitate a safe return to working from the office when safe.

### **Accountants**

We are required to have audited or externally examined accounts as our income was more than £25,000.00 in the year. Therefore, we instructed Matt Barnett, a qualified Bookkeeper, to prepare our accounts and to have them externally examined by Beverley Campbell, BC Consultancy Services, a member of the Association of Charity Independent Examiners and CIPFA (Affil).

The trustees declare that they have approved the trustees' report above.

This report was approved by the Trustees on 13<sup>th</sup> October 2021 and signed on its behalf by:



Chair





|                                 |            |                        |                               |
|---------------------------------|------------|------------------------|-------------------------------|
| Youth Legal and Resource Centre |            | Charity No<br>(if any) | 1151052                       |
| Annual accounts for the period  |            |                        |                               |
| Period start date               | 01/04/2020 | To                     | Period end date<br>31/03/2021 |

## Section A Statement of financial activities

| Recommended categories by activity  | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
|   |                | £                  | £                       | £               | £           | £                |
|   |                | F01                | F02                     | F03             | F04         | F05              |
| <b>Incoming resources (Note 3)</b>  |                |                    |                         |                 |             |                  |
| Income and endowments from:   |                |                    |                         |                 |             |                  |
| Donations and legacies  | S01            | 12,143             | 154,678                 | -               | 166,821     | 87,183           |
| Charitable activities   | S02            | 54,047             | -                       | -               | 54,047      | 46,659           |
| Other trading activities  | S03            | -                  | -                       | -               | -           | -                |
| Investments   | S04            | -                  | -                       | -               | -           | -                |
| Separate material item of income  | S05            | -                  | -                       | -               | -           | -                |
| Other   | S06            | 28                 | -                       | -               | 28          | 109              |
| <b>Total</b>  | S07            | 66,218             | 154,678                 | -               | 220,896     | 133,951          |
| <b>Resources expended (Note 6)</b>  |                |                    |                         |                 |             |                  |
| Expenditure on:   |                |                    |                         |                 |             |                  |
| Raising funds   | S08            | -                  | -                       | -               | -           | -                |
| Charitable activities   | S09            | 13,194             | 157,681                 | -               | 170,875     | 146,653          |
| Separate material item of expense   | S10            | -                  | -                       | -               | -           | -                |
| Other (bank interest)   | S11            | -                  | -                       | -               | -           | -                |
| <b>Total</b>  | S12            | 13,194             | 157,681                 | -               | 170,875     | 146,653          |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
| Net gains/(losses) on investments   | S13            | 53,024             | - 3,003                 | -               | 50,021      | - 12,702         |
| <b>Net income/(expenditure)</b>   | S14            | -                  | -                       | -               | -           | -                |
| <b>Extraordinary items</b>  | S15            | 53,024             | - 3,003                 | -               | 50,021      | - 12,702         |
| <b>Transfers between funds</b>  | S16            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)  | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>  | S20            | 53,024             | - 3,003                 | -               | 50,021      | - 12,702         |
| <b>Reconciliation of funds:</b>   |                |                    |                         |                 |             |                  |
| Total funds brought forward   | S21            | 37,548             | 22,302                  | -               | 59,850      | 72,552           |
| <b>Total funds carried forward</b>  | S22            | 90,572             | 19,299                  | -               | 109,871     | 59,850           |





## Section B

## Balance sheet

|   |             | Guidance Notes | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|---|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>                                   |             |                |                                |                                     |                             |                             |                             |
| Intangible assets                                     | (Note 15)   | B01            | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets                                       | (Note 14)   | B02            | 333                            | -                                   | -                           | 333                         | 665                         |
| Heritage assets                                       | (Note 16)   | B03            | -                              | -                                   | -                           | -                           | -                           |
| Investments   | (Note 17)   | B04            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                             |             | B05            | 333                            | -                                   | -                           | 333                         | 665                         |
| <b>Current assets</b>                                 |             |                |                                |                                     |                             |                             |                             |
| Stocks  | (Note 18)   | B06            | 25,000                         | -                                   | -                           | 25,000                      | 25,000                      |
| Debtors   | (Note 19)   | B07            | 940                            | -                                   | -                           | 940                         | -                           |
| Investments   | (Note 17.4) | B08            | -                              | -                                   | -                           | -                           | -                           |
| Cash at bank and in hand                              | (Note 24)   | B09            | 66,050                         | 19,299                              | -                           | 85,349                      | 35,102                      |
| <b>Total current assets</b>                           |             | B10            | 91,990                         | 19,299                              | -                           | 111,289                     | 60,102                      |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 1,751                          | -                                   | -                           | 1,751                       | 917                         |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 90,239                         | 19,299                              | -                           | 109,538                     | 59,185                      |
| <b>Total assets less current liabilities</b>          |             | B13            | 90,572                         | 19,299                              | -                           | 109,871                     | 59,850                      |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | -                              | -                                   | -                           | -                           | -                           |
| <b>Provisions for liabilities</b>                     |             | B15            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                |             | B16            | 90,572                         | 19,299                              | -                           | 109,871                     | 59,850                      |
| <b>Funds of the Charity</b>                           |             |                |                                |                                     |                             |                             |                             |
| Endowment funds                                       | (Note 27)   | B17            | -                              | -                                   | -                           | -                           | -                           |
| Restricted income funds                               | (Note 27)   | B18            | -                              | 19,299                              | -                           | 19,299                      | -                           |
| Unrestricted funds                                    |             | B19            | 90,572                         | -                                   | -                           | 90,572                      | -                           |
| Revaluation reserve                                   |             | B20            | -                              | -                                   | -                           | -                           | 59,850                      |
| <b>Total funds</b>                                    |             | B21            | 90,572                         | 19,299                              | -                           | 109,871                     | 59,850                      |

Signed by one or two trustees on behalf of all the trustees

| Signature   | Print Name     | Date of approval<br>dd/mm/yyyy |
|---|----------------|--------------------------------|
|  | Adeboye Fadero | 11/10/2021                     |
|  | Laura Clark    | 11/10/2021                     |

## Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

YES

\* -Tick as appropriate

## 1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes\* ☐ No\* ☒ \* -Tick as appropriate

Please disclose:

|  |  |
|--|--|
| (i) the nature of the change in accounting policy;   |  |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and  |  |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. |  |

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* ☐ No\* ☒ \* -Tick as appropriate

Please disclose:

|   |  |
|---|--|
| (i) the nature of any changes;  |  |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and |  |
| (iii) where practicable, the effect of the change in one or more future periods.                          |  |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* ☐ No\* ☒ \* -Tick as appropriate

Please disclose:

|   |  |
|---|--|
| (i) the nature of the prior period error;   |  |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and |  |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.                 |  |



## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|   |  |                                     |                                     |                                     |
|---|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of Income                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Offsetting  | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Grants and donations                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Legacies  | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Government grants                                 | The charity has received government grants in the reporting period   | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Tax reclaims on donations and gifts               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Donated goods                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.<br><br>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.<br><br>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Donated services and facilities                   | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.<br><br>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Support costs                                     | The charity has incurred expenditure on support costs.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Volunteer help                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Income from interest, royalties and dividends     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Income from membership subscriptions              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Settlement of insurance claims                    | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Investment gains and losses                       | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |



## 2.3 EXPENDITURE AND LIABILITIES

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.   |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.<br><br>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.  |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  |

|                                     |                          |                          |
|-------------------------------------|--------------------------|--------------------------|
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

300

|                                    |  |
|------------------------------------|--|
|                                    | They are valued at cost.   |
|                                    | The depreciation rates and methods used are disclosed in note 9.2.   |
| <b>Intangible fixed assets</b>     | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5  |
|                                    | They are valued at cost.   |
| <b>Heritage assets</b>             | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.   |
|                                    | They are valued at cost.   |
| <b>Investments</b>                 | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.<br><br>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments |
| <b>Stocks and work in progress</b> | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.<br><br>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.<br><br>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.  |
| <b>Debtors</b>                     | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.   |
| <b>Current asset investments</b>   | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.<br><br>They are valued at fair value except where they qualify as basic financial instruments.   |

|                                     |                          |                                     |
|-------------------------------------|--------------------------|-------------------------------------|
| Yes                                 | No                       | N/a                                 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## Note 3

## Analysis of income

| Analysis                          |  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies:           | Donations and gifts  | 2,143              | -                       | -               | 2,143            | 1,160           |
|                                   | Gift Aid   | -                  | -                       | -               | -                | -               |
|                                   | Legacies   | -                  | -                       | -               | -                | -               |
|                                   | General grants provided by government/other charities                      | 10,000             | 154,678                 | -               | 164,678          | 86,023          |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
| Total                             |  | 12,143             | 154,678                 | -               | 166,821          | 87,183          |
| Charitable activities:            |  | 54,047             | -                       | -               | 54,047           | 46,659          |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
| Total                             |  | 54,047             | -                       | -               | 54,047           | 46,659          |
| Other trading activities:         |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
| Total                             |  | -                  | -                       | -               | -                | -               |
| Income from investments:          | Interest income  | -                  | -                       | -               | -                | -               |
|                                   | Dividend income  | -                  | -                       | -               | -                | -               |
|                                   | Rental and leasing income  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
| Total                             |  | -                  | -                       | -               | -                | -               |
| Separate material item of income: |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
| Total                             |  | -                  | -                       | -               | -                | -               |
| Other:                            | Conversion of endowment funds into income                                  | -                  | -                       | -               | -                | -               |
|                                   | Gain on disposal of a tangible fixed asset held for charity's own use      | -                  | -                       | -               | -                | -               |
|                                   | Gain on disposal of a programme related investment                         | -                  | -                       | -               | -                | -               |
|                                   | Royalties from the exploitation of intellectual property rights            | -                  | -                       | -               | -                | -               |
|                                   | Other  | 28                 | -                       | -               | 28               | -               |
|                                   | Total  | 28                 | -                       | -               | 28               | -               |
| TOTAL INCOME                      |  | 66,218             | 154,678                 | -               | 220,896          | 133,842         |



## Note 6

## Analysis of expenditure

## This year

## Last year

| Analysis  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
|---|--------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
|   |                    |                         |                 | £           |                    |                         |                 | £           |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 |             |                    |                         |                 |             |
| Incurred seeking donations  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Incurred seeking legacies   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Incurred seeking grants   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating membership schemes and social lotteries                       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Staging fundraising events  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Fundraising agents  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating charity shops   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating a trading company undertaking non-charitable trading activity | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Database development costs  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Other trading activities  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Investment management costs:  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Portfolio management costs  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Cost of obtaining investment advice                                     | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Investment administration costs   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Intellectual property licencing costs                                   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Rent collection, property repairs and maintenance charges               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |             |                    |                         |                 |             |
|   | 13,194             | 157,681                 | -               | 170,875     | 74,695             | 71,958                  | -               | 146,653     |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                       | 13,194             | 157,681                 | -               | 170,875     | 74,695             | 71,958                  | -               | 146,653     |
| <b>Separate material item of expense</b>                                |                    |                         |                 |             |                    |                         |                 |             |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total</b>  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Other</b>  |                    |                         |                 |             |                    |                         |                 |             |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total other expenditure</b>  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>TOTAL EXPENDITURE</b>  | 13,194             | 157,681                 | -               | 170,875     | 74,695             | 71,958                  | -               | 146,653     |



## Section C

## Notes to the accounts

### Note 10 Details of certain items of expenditure

#### 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 250            | 250            |
| 250            | 250            |
| -              | -              |
|                | -              |

### Note 11 Paid employees

*Please complete this note if the charity has any employees.*

#### 11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 116,079        | 87,295         |
| 6,974          | 4,849          |
| 6,148          | 4,840          |
| -              | -              |
| 129,201        | 96,984         |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

*Please give details of the number of employees whose total employee benefits*

No employees received employee benefits

|      |
|------|
|      |
|      |
| None |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 14**                      **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                              | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|-------|
|                              | £                         | £                      | £                                   | £                                | £     |
| At the beginning of the year | -                         | -                      | -                                   | 998                              | 998   |
| Additions                    | -                         | -                      | -                                   | -                                | -     |
| Revaluations                 | -                         | -                      | -                                   | -                                | -     |
| Disposals                    | -                         | -                      | -                                   | -                                | -     |
| Transfers *                  | -                         | -                      | -                                   | -                                | -     |
| At end of the year           | -                         | -                      | -                                   | 998                              | 998   |

**14.2 Depreciation and impairments**

|                          |  |          |          |                 |          |
|--------------------------|--|----------|----------|-----------------|----------|
| <b>**Basis</b>           | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB        | SL or RB |
| <b>** Rate</b>           |  |          |          | SL over 3 years |          |
| At beginning of the year | -  | -        | -        | 333             | 333      |
| Disposals                | -  | -        | -        | -               | -        |
| Depreciation             | -  | -        | -        | 333             | 333      |
| Impairment               | -  | -        | -        | -               | -        |
| Transfers*               | -  | -        | -        | -               | -        |
| At end of the year       | -  | -        | -        | 665             | 665      |

**14.3 Net book value**

|   |   |   |   |     |     |
|---|---|---|---|-----|-----|
| Net book value at the beginning of the year | - | - | - | 665 | 665 |
| Net book value at the end of the year       | - | - | - | 333 | 333 |

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

|                                  | Stock            |            | Donated goods    |            | Work in progress |
|----------------------------------|------------------|------------|------------------|------------|------------------|
|                                  | For distribution | For resale | For distribution | For resale |                  |
|                                  | £                | £          | £                | £          | £                |
| <b>Charitable activities:</b>    |                  |            |                  |            |                  |
| Opening                          | -                | -          | -                | -          | 25,000           |
| Added in period                  | -                | -          | -                | -          | -                |
| Expensed in period               | -                | -          | -                | -          | -                |
| Impaired                         | -                | -          | -                | -          | -                |
| Closing                          | -                | -          | -                | -          | 25,000           |
| <b>Other trading activities:</b> |                  |            |                  |            |                  |
| Opening                          | -                | -          | -                | -          | -                |
| Added in period                  | -                | -          | -                | -          | -                |
| Expensed in period               | -                | -          | -                | -          | -                |
| Impaired                         | -                | -          | -                | -          | -                |
| Closing                          | -                | -          | -                | -          | -                |
| <b>Other:</b>                    |                  |            |                  |            |                  |
| Opening                          | -                | -          | -                | -          | -                |
| Added in period                  | -                | -          | -                | -          | -                |
| Expensed in period               | -                | -          | -                | -          | -                |
| Impaired                         | -                | -          | -                | -          | -                |
| Closing                          | -                | -          | -                | -          | -                |
| <b>Total this year</b>           | -                | -          | -                | -          | 25,000           |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

| This year | Last year |
|-----------|-----------|
| £         | £         |
|           |           |

## Section C

## Notes to the accounts

(cont)

## Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

## 19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| 940       | -         |
| -         | -         |
| 940       | -         |

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

| Amounts falling due |           | Amounts falling due after |           |
|---------------------|-----------|---------------------------|-----------|
| This year           | Last year | This year                 | Last year |
| £                   | £         | £                         | £         |
| -                   | -         | -                         | -         |
| -                   | -         | -                         | -         |
| -                   | -         | -                         | -         |
| -                   | -         | -                         | -         |
| 500                 | 500       | -                         | -         |
| 1,251               | 417       | -                         | -         |
| -                   | -         | -                         | -         |
| 1,751               | 917       | -                         | -         |



**Section C****Notes to the accounts****(cont)****Note 24              Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| 85,349                 | 35,102                 |
| -                      | -                      |
| 85,349                 | 35,102                 |

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names                   | Type PE, EE<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|------------------------------|--------------------------|--------------------------|---|----------------|------------------|----------------|--------------------------|---|
| Nationwide                   | R                        | Homelessness Advice      | 22,302                                      | -              | 10,994           | -              | -                        | 11,308                                      |
| Trust For London             | R                        |                          |   | 27,110         | 27,110           | -              | -                        | -   |
| Citybridge                   | R                        |                          | -   | 32,625         | 32,625           | -              | -                        | -   |
| CAF                          | R                        |                          | -   | 2,000          | 2,000            | -              | -                        | -   |
| Limetimes CH                 | R                        |                          | -   | 1,497          | 1,497            | -              | -                        | -   |
| Access to Justice Foundation | R                        |                          | -   | 59,400         | 52,350           | -              | -                        | 7,050                                       |
| Big Lottery COVID-19         | R                        |                          | -   | 32,006         | 31,065           | -              | -                        | 941   |
| London Legal Support Trust   | UR                       |                          | -   | 10,000         | 10,000           | -              | -                        | -   |
| LLST                         | R                        |                          | -   | 40             | 40               | -              | -                        | -   |
|                              |                          |                          | -   | -              | -                | -              | -                        | -   |
| <b>Other funds</b>           | <b>N/a</b>               | <b>N/a</b>               | -   | -              | -                | -              | -                        | -   |
| <b>Total Funds</b>           |                          |                          | <b>22,302</b>                               | <b>164,678</b> | <b>167,681</b>   | <b>-</b>       | <b>-</b>                 | <b>19,299</b>                               |





Section A

Independent Examiner's Report

Report to the trustees/  
members of

YOUTH LEGAL & RESOURCE CENTRE

On accounts for the year  
ended

31<sup>ST</sup> MARCH 2021

Charity no  
(if any)

1151052

Set out on pages

1-22

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2021**.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*Beverley Campbell*

Date:

11/10/2021

Name:

BEVERLEY CAMPBELL

Relevant professional  
qualification(s) or body  
(if any):

Association of Charity Independent Examiners

Address:

BC CONSULTANCY SERVICES

15 FAIRTHORN ROAD

CHARLTON LONDON SE7 7RL

**INDEPENDENTLY EXAMINED  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2021**

**Charity Number: 1151052**

**YOUTH LEGAL & RESOURCE CENTRE**

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The Trustees present their report and the financial statements for the year ended  
31 March 2021

### Charity Information

|                   |  |
|-------------------|--|
| Charity Number    | 1151052  |
| Registered Office | 253 Huntingfield Road<br>London, SW15 5EW                                |
| Business address  | Ashburton Youth Centre<br>Westleigh Avenue<br>Putney, London<br>SW15 4JE |

### Principal activities and review of activities

#### Objects

**youth legal & resource centre** is a charity whose objects, as defined by the Constitution are:

1. The relief of financial hardship, suffering and distress by the provision of assistance including (but not limited to) the provision of legal advice and representation to young persons, children or their families who live, study or work within the London Boroughs of Wandsworth, Merton, and within such other boroughs in the Greater London area as the Charity may from time to time determine who, through lack of means, would otherwise be unable to obtain such advice;
2. The advancement of education of persons living, studying or working within the London Boroughs of Wandsworth, Merton and within such other boroughs in the Greater London area as the Charity may from time to time determine.
3. The promotion of such other purposes being exclusively charitable according to the law of England and Wales as the Charity Commission may from time to time determine.

To achieve these objectives in 2020/2021 in relation to those purposes for the public benefit **youth legal & resource centre** has:

- Provided professional legal independent advice, assistance and representation to people living, studying or working in Wandsworth and Merton and other parts of London in the following areas of Law:

- Housing law
- Community Care
- Debt and Money Advice
- Provided a telephone advice line to members of the public and generalist advice agencies in the above areas of law and guidance and support to first tier advice workers.
- Carried out development, out-reach and training work in the above areas of law.
- Sought funding for youth centered services.
- Successfully hosted our third annual Young People's Legal Rights Conference, Theme: Law in the Time of Covid remotely on Zoom.

### Financial review

The Charity had net incoming resources on unrestricted funds £91,990.

Together with the accumulated surplus brought forward from previous years, the company now has an accumulated unrestricted funds of £90,572. All restricted funds carried forward were spent in the year.

The Trustees are confident that sufficient funding will be raised to continue be an ongoing concern in carrying out its activities.

### Our reserves position

|  | Current Year<br>2020/21 | Previous Year<br>2019/20 | % Increase /<br>(Decrease) |
|--|-------------------------|--------------------------|----------------------------|
| <b>Unrestricted Funds (Reserves)</b>   | 66217                   | 47928                    | 38.16%                     |
| Restricted / Designated Funds:   |                         |                          |                            |
| - Grants Fund  | 154678                  | 86023                    | 79.81%                     |
| - Others   |                         |                          |                            |
| <b>Total Funds<sup>[1]</sup></b>   | 220895                  | 133951                   | 64.91%                     |
| <b>Ratio of Reserves<sup>[2]</sup> to Annual<br/>Operating Expenditure<sup>[3]</sup></b> | 0.38                    | 0.33                     | 0.05                       |

As part of our Financial Management processes, the Trustees have set a long-term target of working towards accumulating a reserve fund that represents at least 6 months of operating costs.

The reserves that we set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 6 months operating capital which within the budget period 2020/21 equates to £86,000.

## **Reserves**

We intend to use the reserves in the following manner:

- The option to develop new services or expand current ones in line with the changing needs of the community.
- To ensure that delays in the receipt of expected income do not interrupt services or cause serious financial difficulty for the charity.
- The ability to survive unexpected setbacks and problems arising from internal or external causes such as the reduction or withdrawal of funding.
- In the event of closure, 6 months running costs to wind up the organisation and pay redundancies and leasehold liabilities.

The Trustees regularly review the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations on an annual basis.

The Trustees review the overall financial position of Youth Legal at least every 3 months and record the outcome of their review in the minutes of their meeting.

## **Fundraising strategy**

**youth legal** has been successful with fundraising with smaller grants for the various projects since it was established in March 2013. However, those grants although very necessary did not allow us to expand our services. Therefore, our objective has been to fundraise for larger and longer grants as well as continuing to apply for smaller yearly grants where the project is suitable for it.

The Centre is currently seeking longer term funders to redevelop a new Volunteer Project, and extending funding for our solicitor, support worker and office manager by making applications to various grant funder including applying for larger long-term funds. The Centre is continuing its robust fundraising strategy for raising unrestricted funds from grants, trusts, one-off donations, fundraising events, etc. and continues to prioritise taking on more legal aid funded cases.

We were successful in our application for a Legal Aid contract in housing law and our contracts have been extended by two years due to the pandemic. The 3 year grant from Trust for London for a housing solicitor is coming to an end as is the funding for our Debt and Money advisor both of which we will continue to seek further funding.

Since the Covid-19 pandemic we have obtained grant funding from Community Justice Fund, Lottery and London Funders, CAF and City Bridge to support and ensure continuance of our vital work. We were able to increase our capacity and staff with Renata Wardle as our Office Manager, Maureen Vincent as our Housing and Immigration Solicitor, Radhi Shah started as our Housing and Community Care Solicitor and Chloe Levassor as our Specialist Support Worker.



### **Structure, Governance and Management**

The Charity is a Charitable Incorporated Organisation (CIO) registered as a charity on 4th March 2013 - Charity number: 1151052. The CIO was established under a Charity Commissions model constitution with a voting membership in addition to the Trustees which established the objects and powers of the charity. There are no fees for membership. In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Any member can become a Trustee and will be appointed by the serving Trustees. The members of the Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All member of the Board give their time voluntarily and received no benefits from the charity.

### **Trustees**

Those who served during the year, except where indicated, were:

|                        |                          |
|------------------------|--------------------------|
| Chiara Atie            |                          |
| Jamie Burton           |                          |
| Laura Clark            | - Chair                  |
| Adeboye Fadero         | - Treasurer              |
| Patrick Friel          |                          |
| Renata Izdebska-Wardle | - retired September 2020 |
| Samantha Joseph        |                          |
| Wilma Morrison         |                          |
| George Turner          |                          |
| Clare Leslie (Barker)  |                          |

### **Statement of the Trustee's responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Commission requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and SORP (FRS102). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the Charity's Trustees are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors (if necessary) are aware of that information.

There are no uncertainties about the charity continuing as a going concern.

### **How our activities deliver public benefit**

All our charitable activities focus on the prevention of poverty through helping vulnerable young people and families with children by giving free specialist independent legal advice in Housing / Homelessness, and Community Care with a focus on those young people with disabilities, care leavers and carers and families with children.

**youth legal** also provides a legal advice line so people or advisers can get advice over the telephone on a range of legal issues. Additionally **youth legal** provides 2nd Tier advice to other local organisations on legal issues. It is accountable to the Local Community through its Trustees, which comprises representatives from local people, groups and agencies.

In carrying out our activities, the Trustees have regard to the Commission's public benefit guidance by considering it when making decisions relating to the guidance. The Trustees have had no reason to depart from the guidance.

We will also continue to increase our Legal Aid income and add to that now we have obtained a new Housing Contract. This will make Youth Legal financially sustainable for the foreseeable future and bring on board more experienced people to work on the various projects and contribute to fundraising and expanding Youth Legal's work.

### **Volunteering Contribution**

Our policy is underpinned by the following principles:

- Youth Legal will ensure that volunteers are properly integrated into the organisation
- Youth Legal does not aim to introduce volunteers to replace paid staff.
- Youth Legal expects that staff at all levels will work positively with volunteers.
- Youth Legal accepts the definition of Volunteering as given by the National Compact Code of Volunteering:

"volunteering is defined as an activity that involves spending time, unpaid, doing something that aims to benefit the environment or individuals or groups other than (or in addition to) close relatives."

Our volunteers are invaluable to maintain our organisation. They assist inter alia with the administration work; answering the telephones; maintain the database of young people's services in the area.

Young volunteers will assist in implementing our social media strategy so we have a first-hand insight to what young people need and want when accessing information. We will have leaflets available that the volunteers help draft and will be made available through social media including Twitter, Facebook, Google and videos for Snapchat and YouTube. They also help to keep our website up to date.



Young volunteers who are undergraduate law students will assist with legal research for our upcoming projects and on client related matters.

### **Risk management**

The Trustees have assessed the major risks to which we are exposed, in particular those related to the operations and finances of the company. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. However, the Trustees are aware that the loss of a major funder or contract could lead to closure or a severe curtailment of our operations. To mitigate against this happening we endeavour to provide the highest possible level of service to both our clients and the funders and we are constantly seeking to generate additional income.

We envisage loss of legal aid contract income while the Coronavirus Pandemic is ongoing due to clients not being able to attend or more importantly, the most vulnerable digitally excluded people being unable to contact us. We will do our best to mitigate this loss with emergency grant funding that may become available shortly.

Significant external risks to funding recently have led to the development of a strategic plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of a Financial Controls Policy setting out procedures for authorisation of all transactions and projects. We have a Lexcel Accreditation from the Legal Aid Agency for our client care.

Further, procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to our office, in particular during the Coronavirus Pandemic. We have produced a risk assessment specifically for the Pandemic conditions. We started working from home mid-March 2020 and will continue to do so until conditions are safe to return to the office.

### **Events during the year**

The Centre has had success in raising funds from Trusts and Grants over the past year and has increased its income from the Legal Aid Agency contract in Housing and Community Care Law. We continued to run our Homelessness Advice Project – Opening Gates with a 2 year grant from Nationwide which includes funding for volunteer expenses. We also require further match funding for our volunteer project to develop a social media programme run by volunteers.

The pandemic saw us working remotely from home. The staff have adapted fantastically and we received funding from various funders as set out above for sustainability and were able to increase our capacity and staff with Renata Wardle as our Office Manager, Maureen Vincent as our Housing and Immigration Solicitor, Radhi Shah started as our Housing and Community Care Solicitor and Chloe Levassor as our Specialist Support Worker.

In addition to working in partnership with Lifetimes and Lewisham Refugee and Migrant Network, we continue to carry out training in Community Care, Housing and Debt and Income Maximisation for local organisations including CARAS. The attendees of the above mentioned training reported an increased level of knowledge after the session. Most reported confidence now in knowing when their service users' rights to community



care services are being breached and are more equipped to help the service user to attain their rights and goals. All would highly recommend the course to a friend.

We also held our third annual Young People's Legal Rights conference remotely on Zoom. The conference focused on the legal rights of looked after young migrants and children up to 25; young people's legal rights to mental health assessment and service provision; young people's housing rights 18+; s17 Children Act 1989 NRPF family rights; registering Children as British Citizens; and disabled children's rights. We had a great turnout.

We continue to be London Legal Support Trust (LLST) Centre of Excellence and after auditing us we were again awarded a £10,000 unrestricted grant.

### **Plans for the future**

To continue meeting our objectives in the future we will:

- continue to give young people access to facilities that assist in building their confidence and giving them the skills to live independent, productive and happy lives.
- continue to develop the one-stop shop for easily available advice, information, training and counselling.
- Continue to provide advice through our Homelessness Advice Project – Open Gates with further grant funding.
- continue to give young people specialist legal advice in Community Care law. We were successful in being awarded another Legal Aid Agency contract in Community Care Law
- continue to give specialist legal advice to young people experiencing homelessness having been excluded by their family as early as 16, by assisting them all the way through the homelessness process to avoid gatekeeping.
- develop and expand housing advice now we have been awarded a Legal Aid Housing Law Contract
- develop the Know Your Rights Project including debt law, training young people and local voluntary sector, information distribution on various aspects of legal rights.
- fundraise to develop the Youth Advice Network including a website designed and built by young people, allowing easy access for information and location/contact details of legal advice and other youth services in their area. The website will be developed to include current news, myth debunking, a section showing what's on, and advice for young people. It was built by a young person and will be updated by the young people. We are working towards gaining grant funding to launch the Youth Advice Network package which will be rolled out across London.
- seek to develop a Public Legal Education / Peer Training programme in legal capability to help young people recognise their rights and responsibilities within the law so that they can identify law related problems as soon as possible and take

effective action to avoid problems escalating to crisis. We will work with the already existing youth services in the area making it easy for young people to access the existing services and also avoiding duplication of services.

- continue to carry out training for local organisations so they can recognise when their clients are not accessing their legal rights and can help and/or refer to the appropriate service.
- adapt our procedures to meet our client's needs during the pandemic such as remote working, electronically signing forms, video meetings
- adapt our offices to facilitate a safe return to working from the office when safe.

### **Accountants**

We are required to have audited or externally examined accounts as our income was more than £25,000.00 in the year. Therefore, we instructed Matt Barnett, a qualified Bookkeeper, to prepare our accounts and to have them externally examined by Beverley Campbell, BC Consultancy Services, a member of the Association of Charity Independent Examiners and CIPFA (Affil).

The trustees declare that they have approved the trustees' report above.

This report was approved by the Trustees on 13<sup>th</sup> October 2021 and signed on its behalf by:



Chair





|                                 |            |                        |                            |
|---------------------------------|------------|------------------------|----------------------------|
| Youth Legal and Resource Centre |            | Charity No<br>(if any) | 1151052                    |
| Annual accounts for the period  |            |                        |                            |
| Period start date               | 01/04/2020 | To                     | Period end date 31/03/2021 |

## Section A Statement of financial activities

| Recommended categories by activity  | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
|   |                | £                  | £                       | £               | £           | £                |
|   |                | F01                | F02                     | F03             | F04         | F05              |
| <b>Incoming resources (Note 3)</b>  |                |                    |                         |                 |             |                  |
| Income and endowments from:   |                |                    |                         |                 |             |                  |
| Donations and legacies  | S01            | 12,143             | 154,678                 | -               | 166,821     | 87,183           |
| Charitable activities   | S02            | 54,047             | -                       | -               | 54,047      | 46,659           |
| Other trading activities  | S03            | -                  | -                       | -               | -           | -                |
| Investments   | S04            | -                  | -                       | -               | -           | -                |
| Separate material item of income  | S05            | -                  | -                       | -               | -           | -                |
| Other   | S06            | 28                 | -                       | -               | 28          | 109              |
| <b>Total</b>  | S07            | 66,218             | 154,678                 | -               | 220,896     | 133,951          |
| <b>Resources expended (Note 6)</b>  |                |                    |                         |                 |             |                  |
| Expenditure on:   |                |                    |                         |                 |             |                  |
| Raising funds   | S08            | -                  | -                       | -               | -           | -                |
| Charitable activities   | S09            | 13,194             | 157,681                 | -               | 170,875     | 146,653          |
| Separate material item of expense   | S10            | -                  | -                       | -               | -           | -                |
| Other (bank interest)   | S11            | -                  | -                       | -               | -           | -                |
| <b>Total</b>  | S12            | 13,194             | 157,681                 | -               | 170,875     | 146,653          |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
| Net gains/(losses) on investments   | S13            | 53,024             | - 3,003                 | -               | 50,021      | - 12,702         |
| <b>Net income/(expenditure)</b>   | S14            | -                  | -                       | -               | -           | -                |
| <b>Extraordinary items</b>  | S15            | 53,024             | - 3,003                 | -               | 50,021      | - 12,702         |
| <b>Transfers between funds</b>  | S16            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)  | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>  | S20            | 53,024             | - 3,003                 | -               | 50,021      | - 12,702         |
| <b>Reconciliation of funds:</b>   |                |                    |                         |                 |             |                  |
| Total funds brought forward   | S21            | 37,548             | 22,302                  | -               | 59,850      | 72,552           |
| <b>Total funds carried forward</b>  | S22            | 90,572             | 19,299                  | -               | 109,871     | 59,850           |





## Section B

## Balance sheet

|   |             | Guidance Notes | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|---|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>                                   |             |                |                                |                                     |                             |                             |                             |
| Intangible assets                                     | (Note 15)   | B01            | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets                                       | (Note 14)   | B02            | 333                            | -                                   | -                           | 333                         | 665                         |
| Heritage assets                                       | (Note 16)   | B03            | -                              | -                                   | -                           | -                           | -                           |
| Investments   | (Note 17)   | B04            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                             |             | B05            | 333                            | -                                   | -                           | 333                         | 665                         |
| <b>Current assets</b>                                 |             |                |                                |                                     |                             |                             |                             |
| Stocks  | (Note 18)   | B06            | 25,000                         | -                                   | -                           | 25,000                      | 25,000                      |
| Debtors   | (Note 19)   | B07            | 940                            | -                                   | -                           | 940                         | -                           |
| Investments   | (Note 17.4) | B08            | -                              | -                                   | -                           | -                           | -                           |
| Cash at bank and in hand                              | (Note 24)   | B09            | 66,050                         | 19,299                              | -                           | 85,349                      | 35,102                      |
| <b>Total current assets</b>                           |             | B10            | 91,990                         | 19,299                              | -                           | 111,289                     | 60,102                      |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 1,751                          | -                                   | -                           | 1,751                       | 917                         |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 90,239                         | 19,299                              | -                           | 109,538                     | 59,185                      |
| <b>Total assets less current liabilities</b>          |             | B13            | 90,572                         | 19,299                              | -                           | 109,871                     | 59,850                      |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | -                              | -                                   | -                           | -                           | -                           |
| <b>Provisions for liabilities</b>                     |             | B15            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                |             | B16            | 90,572                         | 19,299                              | -                           | 109,871                     | 59,850                      |
| <b>Funds of the Charity</b>                           |             |                |                                |                                     |                             |                             |                             |
| Endowment funds                                       | (Note 27)   | B17            | -                              | -                                   | -                           | -                           | -                           |
| Restricted income funds                               | (Note 27)   | B18            | -                              | 19,299                              | -                           | 19,299                      | -                           |
| Unrestricted funds                                    |             | B19            | 90,572                         | -                                   | -                           | 90,572                      | -                           |
| Revaluation reserve                                   |             | B20            | -                              | -                                   | -                           | -                           | 59,850                      |
| <b>Total funds</b>                                    |             | B21            | 90,572                         | 19,299                              | -                           | 109,871                     | 59,850                      |

Signed by one or two trustees on behalf of all the trustees

| Signature   | Print Name     | Date of approval<br>dd/mm/yyyy |
|---|----------------|--------------------------------|
|  | Adeboye Fadero | 11/10/2021                     |
|  | Laura Clark    | 11/10/2021                     |

## Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

YES

\* -Tick as appropriate

## 1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes\* ☐ No\* ☒ \* -Tick as appropriate

Please disclose:

|  |  |
|--|--|
| (i) the nature of the change in accounting policy;   |  |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and  |  |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. |  |

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* ☐ No\* ☒ \* -Tick as appropriate

Please disclose:

|   |  |
|---|--|
| (i) the nature of any changes;  |  |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and |  |
| (iii) where practicable, the effect of the change in one or more future periods.                          |  |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* ☐ No\* ☒ \* -Tick as appropriate

Please disclose:

|   |  |
|---|--|
| (i) the nature of the prior period error;   |  |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and |  |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.                 |  |



## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|   |  |                                     |                                     |                                     |
|---|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of Income                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Offsetting  | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Grants and donations                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Legacies  | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Government grants                                 | The charity has received government grants in the reporting period   | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Tax reclaims on donations and gifts               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Donated goods                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.<br><br>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.<br><br>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Donated services and facilities                   | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.<br><br>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Support costs                                     | The charity has incurred expenditure on support costs.   | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Volunteer help                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Income from interest, royalties and dividends     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Income from membership subscriptions              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|   |  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Settlement of insurance claims                    | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Investment gains and losses                       | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes                                 | No                                  | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |



## 2.3 EXPENDITURE AND LIABILITIES

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.   |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.<br><br>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.  |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  |

| Yes                                 | No                       | N/a                      |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes                                 | No                       | N/a                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

300

|                                    |  |
|------------------------------------|--|
|                                    | They are valued at cost.   |
| <b>Intangible fixed assets</b>     | The depreciation rates and methods used are disclosed in note 9.2.<br>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5  |
|                                    | They are valued at cost.   |
| <b>Heritage assets</b>             | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.   |
|                                    | They are valued at cost.   |
| <b>Investments</b>                 | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.<br><br>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments |
| <b>Stocks and work in progress</b> | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.<br><br>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.<br><br>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.  |
| <b>Debtors</b>                     | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.   |
| <b>Current asset investments</b>   | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.<br><br>They are valued at fair value except where they qualify as basic financial instruments.   |

| Yes                                 | No                       | N/a                                 |
|-------------------------------------|--------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                       | N/a                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## Note 3

## Analysis of income

| Analysis                          |  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies:           | Donations and gifts  | 2,143              | -                       | -               | 2,143            | 1,160           |
|                                   | Gift Aid   | -                  | -                       | -               | -                | -               |
|                                   | Legacies   | -                  | -                       | -               | -                | -               |
|                                   | General grants provided by government/other charities                      | 10,000             | 154,678                 | -               | 164,678          | 86,023          |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
|                                   | <b>Total</b>   | <b>12,143</b>      | <b>154,678</b>          | <b>-</b>        | <b>166,821</b>   | <b>87,183</b>   |
| Charitable activities:            |  | 54,047             | -                       | -               | 54,047           | 46,659          |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
|                                   | <b>Total</b>   | <b>54,047</b>      | <b>-</b>                | <b>-</b>        | <b>54,047</b>    | <b>46,659</b>   |
| Other trading activities:         |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
|                                   | <b>Total</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| Income from investments:          | Interest income  | -                  | -                       | -               | -                | -               |
|                                   | Dividend income  | -                  | -                       | -               | -                | -               |
|                                   | Rental and leasing income  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
|                                   | <b>Total</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| Separate material item of income: |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
|                                   | <b>Total</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| Other:                            | Conversion of endowment funds into income                                  | -                  | -                       | -               | -                | -               |
|                                   | Gain on disposal of a tangible fixed asset held for charity's own use      | -                  | -                       | -               | -                | -               |
|                                   | Gain on disposal of a programme related investment                         | -                  | -                       | -               | -                | -               |
|                                   | Royalties from the exploitation of intellectual property rights            | -                  | -                       | -               | -                | -               |
|                                   | Other  | 28                 | -                       | -               | 28               | -               |
|                                   | <b>Total</b>   | <b>28</b>          | <b>-</b>                | <b>-</b>        | <b>28</b>        | <b>-</b>        |
| <b>TOTAL INCOME</b>               |  | <b>66,218</b>      | <b>154,678</b>          | <b>-</b>        | <b>220,896</b>   | <b>133,842</b>  |



## Note 6

## Analysis of expenditure

## This year

## Last year

| Analysis  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
|---|--------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
|   |                    |                         |                 | £           |                    |                         |                 | £           |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 |             |                    |                         |                 |             |
| Incurred seeking donations  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Incurred seeking legacies   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Incurred seeking grants   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating membership schemes and social lotteries                       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Staging fundraising events  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Fundraising agents  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating charity shops   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating a trading company undertaking non-charitable trading activity | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Database development costs  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Other trading activities  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Investment management costs:  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Portfolio management costs  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Cost of obtaining investment advice                                     | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Investment administration costs   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Intellectual property licencing costs                                   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Rent collection, property repairs and maintenance charges               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |             |                    |                         |                 |             |
|   | 13,194             | 157,681                 | -               | 170,875     | 74,695             | 71,958                  | -               | 146,653     |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                       | 13,194             | 157,681                 | -               | 170,875     | 74,695             | 71,958                  | -               | 146,653     |
| <b>Separate material item of expense</b>                                |                    |                         |                 |             |                    |                         |                 |             |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total</b>  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Other</b>  |                    |                         |                 |             |                    |                         |                 |             |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total other expenditure</b>  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>TOTAL EXPENDITURE</b>  | 13,194             | 157,681                 | -               | 170,875     | 74,695             | 71,958                  | -               | 146,653     |



## Section C

## Notes to the accounts

### Note 10 Details of certain items of expenditure

#### 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 250            | 250            |
| 250            | 250            |
| -              | -              |
|                | -              |

### Note 11 Paid employees

*Please complete this note if the charity has any employees.*

#### 11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 116,079        | 87,295         |
| 6,974          | 4,849          |
| 6,148          | 4,840          |
| -              | -              |
| 129,201        | 96,984         |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

*Please give details of the number of employees whose total employee benefits*

No employees received employee benefits

|      |
|------|
|      |
|      |
| None |

|           |                       |        |
|-----------|-----------------------|--------|
| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

**Note 14**                      **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                              | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|-------|
|                              | £                         | £                      | £                                   | £                                | £     |
| At the beginning of the year | -                         | -                      | -                                   | 998                              | 998   |
| Additions                    | -                         | -                      | -                                   | -                                | -     |
| Revaluations                 | -                         | -                      | -                                   | -                                | -     |
| Disposals                    | -                         | -                      | -                                   | -                                | -     |
| Transfers *                  | -                         | -                      | -                                   | -                                | -     |
| At end of the year           | -                         | -                      | -                                   | 998                              | 998   |

**14.2 Depreciation and impairments**

|                          |  |          |          |                 |          |
|--------------------------|--|----------|----------|-----------------|----------|
| <b>**Basis</b>           | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB        | SL or RB |
| <b>** Rate</b>           |  |          |          | SL over 3 years |          |
| At beginning of the year | -  | -        | -        | 333             | 333      |
| Disposals                | -  | -        | -        | -               | -        |
| Depreciation             | -  | -        | -        | 333             | 333      |
| Impairment               | -  | -        | -        | -               | -        |
| Transfers*               | -  | -        | -        | -               | -        |
| At end of the year       | -  | -        | -        | 665             | 665      |

**14.3 Net book value**

|   |   |   |   |     |     |
|---|---|---|---|-----|-----|
| Net book value at the beginning of the year | - | - | - | 665 | 665 |
| Net book value at the end of the year       | - | - | - | 333 | 333 |

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

|                                  | Stock            |            | Donated goods    |            | Work in progress |
|----------------------------------|------------------|------------|------------------|------------|------------------|
|                                  | For distribution | For resale | For distribution | For resale |                  |
|                                  | £                | £          | £                | £          | £                |
| <b>Charitable activities:</b>    |                  |            |                  |            |                  |
| Opening                          | -                | -          | -                | -          | 25,000           |
| Added in period                  | -                | -          | -                | -          | -                |
| Expensed in period               | -                | -          | -                | -          | -                |
| Impaired                         | -                | -          | -                | -          | -                |
| Closing                          | -                | -          | -                | -          | 25,000           |
| <b>Other trading activities:</b> |                  |            |                  |            |                  |
| Opening                          | -                | -          | -                | -          | -                |
| Added in period                  | -                | -          | -                | -          | -                |
| Expensed in period               | -                | -          | -                | -          | -                |
| Impaired                         | -                | -          | -                | -          | -                |
| Closing                          | -                | -          | -                | -          | -                |
| <b>Other:</b>                    |                  |            |                  |            |                  |
| Opening                          | -                | -          | -                | -          | -                |
| Added in period                  | -                | -          | -                | -          | -                |
| Expensed in period               | -                | -          | -                | -          | -                |
| Impaired                         | -                | -          | -                | -          | -                |
| Closing                          | -                | -          | -                | -          | -                |
| <b>Total this year</b>           | -                | -          | -                | -          | 25,000           |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

| This year | Last year |
|-----------|-----------|
| £         | £         |
|           |           |



## Section C

## Notes to the accounts

(cont)

## Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

## 19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| 940       | -         |
| -         | -         |
| 940       | -         |

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

| Amounts falling due |           | Amounts falling due after |           |
|---------------------|-----------|---------------------------|-----------|
| This year           | Last year | This year                 | Last year |
| £                   | £         | £                         | £         |
| -                   | -         | -                         | -         |
| -                   | -         | -                         | -         |
| -                   | -         | -                         | -         |
| -                   | -         | -                         | -         |
| 500                 | 500       | -                         | -         |
| 1,251               | 417       | -                         | -         |
| -                   | -         | -                         | -         |
| 1,751               | 917       | -                         | -         |

|           |                       |        |
|-----------|-----------------------|--------|
| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

Note 24
 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
 Short term deposits  
 Cash at bank and on hand  
 Other  
 Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 85,349         | 35,102         |
| -              | -              |
| 85,349         | 35,102         |

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names                   | Type PE, EE<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|------------------------------|--------------------------|--------------------------|---|-------------|------------------|----------------|--------------------------|---|
| Nationwide                   | R                        | Homelessness Advice      | 22,302                                      | -           | 10,994           | -              | -                        | 11,308                                      |
| Trust For London             | R                        |                          |   | 27,110      | 27,110           | -              | -                        | -   |
| Citybridge                   | R                        |                          | -   | 32,625      | 32,625           | -              | -                        | -   |
| CAF                          | R                        |                          | -   | 2,000       | 2,000            | -              | -                        | -   |
| Limetimes CH                 | R                        |                          | -   | 1,497       | 1,497            | -              | -                        | -   |
| Access to Justice Foundation | R                        |                          | -   | 59,400      | 52,350           | -              | -                        | 7,050                                       |
| Big Lottery COVID-19         | R                        |                          | -   | 32,006      | 31,065           | -              | -                        | 941   |
| London Legal Support Trust   | UR                       |                          | -   | 10,000      | 10,000           | -              | -                        | -   |
| LLST                         | R                        |                          | -   | 40          | 40               | -              | -                        | -   |
|                              |                          |                          | -   | -           | -                | -              | -                        | -   |
| Other funds                  | N/a                      | N/a                      | -   | -           | -                | -              | -                        | -   |
| Total Funds                  |                          |                          | 22,302                                      | 164,678     | 167,681          | -              | -                        | 19,299                                      |





Section A

Independent Examiner's Report

Report to the trustees/  
members of

YOUTH LEGAL & RESOURCE CENTRE

On accounts for the year  
ended

31<sup>ST</sup> MARCH 2021

Charity no  
(if any)

1151052

Set out on pages

1-22

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2021**.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*Beverley Campbell*

Date: 11/10/2021

Name:

BEVERLEY CAMPBELL

Relevant professional  
qualification(s) or body  
(if any):

Association of Charity Independent Examiners

Address:

BC CONSULTANCY SERVICES

15 FAIRTHORN ROAD

CHARLTON LONDON SE7 7RL



Section A

Independent Examiner's Report

Report to the trustees/  
members of

YOUTH LEGAL & RESOURCE CENTRE

On accounts for the year  
ended

31<sup>ST</sup> MARCH 2021

Charity no  
(if any)

1151052

Set out on pages

1-22

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2021**.

Responsibilities and  
basis of report

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Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*Beverley Campbell*

Date:

11/10/2021

Name:

BEVERLEY CAMPBELL

Relevant professional  
qualification(s) or body  
(if any):

Association of Charity Independent Examiners

Address:

BC CONSULTANCY SERVICES

15 FAIRTHORN ROAD

CHARLTON LONDON SE7 7RL