

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

**31 MARCH 2023**

**Charity Number: 1151052**

**YOUTH LEGAL & RESOURCE CENTRE**

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# *youth* legal

& resource centre

The Trustees present their report and the financial statements for the year ended 31 March 2023

## Charity Information

Charity Number	1151052
Registered Office	253 Huntingfield Road London, SW15 SEW
Business address	Devas Youth Centre 2A Stormont Road London SW11 SEN

## 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 2022/2023 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
- ▶ Immigration
- 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 and training work in the above areas of law.
- Sought funding for youth centered services.
- Continue to establish a Youth Advisory Board

#### Financial review

The Charity had net incoming resources on unrestricted funds £46,714.

Together with the accumulated surplus brought forward from previous years, the company now has an accumulated unrestricted funds of £71,758. 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 2022/23	Previous Year 2021/22	% Increase/ (Decrease)
Unrestricted Funds (Reserves)	46714	123762	(63%)
Restricted / Designated Funds:			
- Grants Fund	184260	159167	13.6%
- Others			
Total Funds <sup>[1]</sup>	230973	282929	18%
Ratio of Reserves <sup>[2]</sup> to Annual Operating Expenditure <sup>[3]</sup>	0.18	0.46	0.28

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 2022/23 equates to £129,983

### 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 for the various projects since it was established in March 2013. However, those grants although very necessary for our work, do not cover the overhead costs of the Office Manager, Director and other overheads. Therefore, our objective has been to fundraise for larger and longer non restricted core grants as well as continuing to apply for smaller yearly grants where the project is suitable for it.

We were successful with some longer term grant for our solicitors, support worker and Debt advisor. We will continue to make applications to various grant funders 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 continue to earn income from our Legal Aid contracts in housing and community care law and our contracts have been extended by two years due to the pandemic.

Coming out of the pandemic we then found ourselves in a Cost of Living Crisis. We successfully received funding to support our clients and obtained grant funding from LLST Cost of Living, Community Justice Fund, Lottery and, Trust for London and City Bridge to support and ensure continuance of our vital work. We were able to maintain our capacity with Renata Wardle as our Office Manager, Maureen Vincent as our Housing and Immigration Solicitor, Radhi Shah 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	retired
Laura Clark	retired
Adeboye Fadero	retired
Samantha Joseph	
Wilma Morrison	
Clare Leslie (Barker)	
Samantha Joseph	
Cecilia Potez	
Liz Kashyap	
Dhillon Shenoy	
Patricia Baskerville	
Anne Vallely	

### **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 *you* 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 obtain 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 firsthand 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 You Tube. 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.

As we've come out of the pandemic we moved to more suitable office space at the Devas Youth Centre. We are now hybrid working with staff covering the office five days a week.

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

**We continued to establish a Youth Advisory Board** who inform on our service provision with the views of young people to ensure we always have young people's needs at the forefront of our work.

### **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 our legal aid work and strategic litigation.

- develop the Know Your Rights Project including debt law, training young people and local voluntary sector, information distribution on various aspects of legal rights.

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 post pandemic such as remote working, electronically signing forms, video meetings

#### 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 Accountant, to prepare our accounts and to have them externally examined by Beverley Campbell, BC Consultancy Services.

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

This report was approved by the Trustees on 16<sup>th</sup> January 2024 and signed on its behalf by:



Clare Leslie (Barker)  
Chairperson

Independent Examiner's Report to the Trustees/Directors of the  
Youth Legal & Resource Centre  
Charity no: 1151052

I report to the charity trustees on my examination of the accounts of the above Charitable Incorporated Organisation (CIO) for the year ended 31<sup>st</sup> March 2023 set out on pages 10-22.

**Responsibilities and basis of report**

As the charity trustees of the Trust, 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 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*Beverly Campbell*

Independent Examiner  
BC Consultancy Services

Dated 17/01/2024





CHARITY COMMISSION  
FOR ENGLAND AND WALES

# Youth Legal and Resources

Charity No  
(if any)

1151052

## Annual accounts for the period

Period start date

01/04/2022

To

Period end  
date

31/03/2023

## Section A

## Statement of financial activities

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

#### Total

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

#### Total

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward


#### Total funds carried forward

Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	10,070	184,260	-	194,330	171,714
S02	36,091	-	-	36,091	111,147
S03	-	-	-	-	-
S04	552	-	-	552	68
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	46,714	184,260	-	230,973	282,929
S08	-	-	-	-	-
S09	91,611	168,355	-	259,966	265,401
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	91,611	168,355	-	259,966	265,401
S13	- 44,897	15,905	-	- 28,992	17,528
S14	-	-	-	-	-
S15	- 44,897	15,905	-	- 28,992	17,528
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 44,897	15,905	-	- 28,992	17,528
S21	116,655	10,744	-	127,399	109,871
S22	71,758	26,649	-	98,407	127,399

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,070	-	-	1,070	708
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	1,070	-	-	1,070	708
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	25,000
Debtors	(Note 19)	B07	250	-	-	250	960
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	73,568	26,649	-	100,216	104,814
<b>Total current assets</b>		B10	73,818	26,649	-	100,466	130,774
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	3,129	-	-	3,129	4,083
<b>Net current assets/(liabilities)</b>		B12	70,688	26,649	-	97,337	126,691
<b>Total assets less current liabilities</b>		B13	71,758	26,649	-	98,407	127,399
<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	71,758	26,649	-	98,407	127,399
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	26,649	-	26,649	10,744
Unrestricted funds		B19	71,758	-	-	71,758	116,655
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	71,758	26,649	-	98,407	127,399
Signed on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					Claire Leslie		16/01/2024



**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.\*

\* 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;

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

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.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

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

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\* ☐ \* Tick as appropriate
- No\* ☒

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\* ☐ \* Tick as appropriate
- No\* ☒

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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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). 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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/a <input type="checkbox"/>
Tax reclaim 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 <input type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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.  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.  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'.  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.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.  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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  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 <input type="checkbox"/> No <input type="checkbox"/> N/a <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
		✓

**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
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition**

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.

Yes	No	N/a
✓		

**Governance and support costs**

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.

Yes	No	N/a
✓		

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.

Yes	No	N/a
✓		

**Grants with performance conditions**

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.

Yes	No	N/a
✓		

**Grants payable without performance conditions**

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.

Yes	No	N/a
✓		

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities**

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

Yes	No	N/a
✓		

**Basic financial instruments**

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
✓		

## 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

£500

They are valued at cost.

Yes	No	N/a
✓		

Depreciated over 3 years straight line with a full years depreciation in the year of purchase

**Intangible fixed assets**

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

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

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.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at fair value 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.

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

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.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓		

Debtors (including trade debtors and loans receivable) are measured on initial recognition at

Yes	No	N/a

**Debtors**

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.

✓		
---	--	--

**Current asset investments**

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.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	70	-	-	70	2,547
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	10,000	184,260	-	194,260	164,678
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		10,070	184,260	-	194,330	167,225
Charitable activities:		36,091	-	-	36,091	111,147
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		36,091	-	-	36,091	111,147
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	552	-	-	552	68
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		552	-	-	552	68
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	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		46,714	184,260	-	230,973	278,440

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	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>								
	91,611	168,355	-	259,966	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	91,611	168,355	-	259,966	97,679	167,722	-	265,401
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	91,611	168,355	-	259,966	97,679	167,722	-	265,401



**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

year £	Last year £
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 £	Last year £
182,596	164,721
12,417	10,616
10,569	9,950
-	-
205,582	185,287

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
	-	-
	4	3
	-	-
	-	-
Total	4	3

**Note 12**

**Defined contribution pension scheme or defined**

**12.1** *Please complete this note if a defined contribution pension scheme is*

Amount of contributions recognised in the SOFA as

This year £	Last year £
10,569	6,148

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

At the beginning of the year

Additions

Revaluations

Disposals

Transfers \*

At end of the year

Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
£	£	£	£	£
-	-	-	2,061	2,061
-	-	-	1,073	1,073
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	3,134	3,134

14.2 Depreciation and impairments

\*\*Basis

SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL or RB
			33.30%	

\*\* Rate

At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of the year

-	-	-	1,352	1,352
-	-	-	-	-
-	-	-	712	712
-	-	-	-	-
-	-	-	-	-
-	-	-	2,064	2,064

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	708	708
-	-	-	1,070	1,070



## 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>					
<i>Opening</i>	-	-	-	-	25,000
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	25,000
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**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
£	£
-	-
-	-
-	-
-	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

This year	Last year
£	£
250.0	960.0
-	-
-	-
-	-
Total 250.0	960.0

**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	-	-
2,629	3,583	-	-
-	-	-	-
Total 3,129	4,083	-	-

**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	Last year
£	£
-	-
-	-
100,216	104,814
-	-
Total 100,216	104,814

## 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 R or UR *	Purpose and Restrictions	Fund		Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			balances brought forward	£	£	£	£	£	£
The London Community Fund	R	Provident Money Advice for YP Social Media Project	7,500						7,500
LB WANDSWORTH	R	Non Asylum Immigration	3244						3,244
LLST COEX	UR		-	10,000	-10,000				-
Clybridge	R	Debt & Money advice worker	-	33500	-33500				-
Trust For London	R	Housing	-	42,000	-42,000				-
Trust For London	R	Covid Emergency Fund	-	12,073	-12,073				-
ALTF	R		-	12196	-12196				-
GLA	R	Cost Of Living	-	8,334	-8,334				-
LB WANDSWORTH	R	Pathways to Settlement	-	9,908	-4,954				4,954
Clothworkers	R	Office Refurb	-	8500	-8,500				-
UK Youth	R	Thriving Minds	-	35,750	-29,791				5,959
London Community Fund	R	Homelessness Advice	-	9,984	-4,992				4,992
Therium	R	Development Worker	-	12014.6	-12,015				-
			-	-	-				-
			-	-	-				-
			-	-	-				-
Other funds	N/a	N/a	-	-	-				-
Total Funds			10,744	194,260	178,365				26,649

## 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.\*

\* 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;

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

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

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

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

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\* ☐ - Tick as appropriate
- No\* ☒

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\* ☐ - Tick as appropriate
- No\* ☒

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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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). 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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/a <input type="checkbox"/>
Tax reclaim 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 <input type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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.  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.  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'.  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.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.  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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  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 <input type="checkbox"/> No <input type="checkbox"/> N/a <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
		✓

**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
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition**

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.

Yes	No	N/a
✓		

**Governance and support costs**

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.

Yes	No	N/a
✓		

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.

Yes	No	N/a
✓		

**Grants with performance conditions**

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.

Yes	No	N/a
✓		

**Grants payable without performance conditions**

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.

Yes	No	N/a
✓		

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities**

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

Yes	No	N/a
✓		

**Basic financial instruments**

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
✓		

## 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

£500

They are valued at cost.

Yes	No	N/a
✓		

Depreciated over 3 years straight line with a full years depreciation in the year of purchase

**Intangible fixed assets**

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

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

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.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at fair value 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.

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

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.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓		

Debtors (including trade debtors and loans receivable) are measured on initial recognition at

Yes	No	N/a



**Debtors**

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.

✓		
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**Current asset investments**

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.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	70	-	-	70	2,547
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	10,000	184,260	-	194,260	164,678
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		10,070	184,260	-	194,330	167,225
Charitable activities:		36,091	-	-	36,091	111,147
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		36,091	-	-	36,091	111,147
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	552	-	-	552	68
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		552	-	-	552	68
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	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		46,714	184,260	-	230,973	278,440



## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	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>								
	91,611	168,355	-	259,966	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	91,611	168,355	-	259,966	97,679	167,722	-	265,401
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	91,611	168,355	-	259,966	97,679	167,722	-	265,401

**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

year £	Last year £
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 £	Last year £
182,596	164,721
12,417	10,616
10,569	9,950
-	-
205,582	185,287

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
	-	-
	4	3
	-	-
	-	-
Total	4	3

**Note 12**

**Defined contribution pension scheme or defined**

**12.1** *Please complete this note if a defined contribution pension scheme is*

Amount of contributions recognised in the SOFA as

This year £	Last year £
10,569	6,148

## 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

At the beginning of the year

Additions

Revaluations

Disposals

Transfers \*

At end of the year

Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
£	£	£	£	£
-	-	-	2,061	2,061
-	-	-	1,073	1,073
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	3,134	3,134

## 14.2 Depreciation and impairments

\*\*Basis

SL or RB (Straight Line or Reducing Balance)

SL or RB

SL or RB

SL

SL or RB

\*\* Rate

33.30%

At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of the year

-	-	-	1,352	1,352
-	-	-	-	-
-	-	-	712	712
-	-	-	-	-
-	-	-	-	-
-	-	-	2,064	2,064

## 14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	708	708
-	-	-	1,070	1,070

## 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>					
<i>Opening</i>	-	-	-	-	25,000
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	25,000
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**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
£	£
-	-
-	-
-	-
-	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

This year	Last year
£	£
250.0	960.0
-	-
-	-
-	-
Total 250.0	960.0

**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	-	-
2,629	3,583	-	-
-	-	-	-
Total 3,129	4,083	-	-

**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	Last year
£	£
-	-
-	-
100,216	104,814
-	-
Total 100,216	104,814

## 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 R or UR *	Purpose and Restrictions	Fund		Income	Expenditure	Transfers	Gains and losses	Fund	
			balances brought forward	£	£	£	£	£	balances carried forward	£
The London Community Fund	R	Provident Money Advice for YP Social Media Project	7,500						7,500	
LB WANDSWORTH	R	Non Asylum Immigration	3244		10,000	-10,000			3,244	
LLST COEX	UR		-		33500	-33500			-	
Clybridge	R	Debt & Money advice worker	-		42,000	-42,000			-	
Trust For London	R	Housing	-		12,073	-12,073			-	
Trust For London	R	Covid Emergency Fund	-		12196	-12196			-	
AJTF	R		-		8,334	-8,334			-	
GLA	R	Cost Of Living	-		9,908	-4,954			4,954	
LB WANDSWORTH	R	Pathways to Settlement	-		8500	-8,500			-	
Clothworkers	R	Office Refurb	-		35,750	-29,791			5,959	
UK Youth	R	Thriving Minds	-		9,984	-4,992			4,992	
London Community Fund	R	Homelessness Advice	-		120146	-12,015			-	
Therium	R	Development Worker	-		-	-			-	
			-		-	-			-	
			-		-	-			-	
			-		-	-			-	
Other funds	N/a	N/a	-		-	-			-	
Total Funds			10,744		194,260	178,365			26,649	