YOUNG PEOPLE AND CHILDREN FIRST

England & Wales · Charity number 1157870

Details

Other names	Bridge for Young People, YPCHILDREN1ST
Status	Registered
Legal form	Charitable company
Company number	08692587
Registered	2014-07-16
Register	View on the Charity Commission register

Contact

Address	Wessex House 22 Oxford Road Newbury Berkshire RG14 1PA
Phone	01635500849
Email	info@bfyp.org.uk
Website	https://bridgeforyoungpeople.org.uk/

Activities

Objects: TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF YOUNG PEOPLE THROUGH:THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS

Activities: Young People and Children First supports young people age 16 - 25 from foster care, or homeless, and making the transition into independent living in West Berkshire.

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Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

Geography

- West Berkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-29	£447,751	£376,957	-	-
2023-09-29	£422,616	£364,639	-	-
2022-09-29	£298,715	£302,579	-	-
2021-09-29	£231,046	£206,102	-	-
2020-09-29	£212,385	£206,053	-	-

Trustees

Name	Role	Appointed
Anna Julia Savage	Chair	2019-06-30
Amanda Margaret Susan Collins		2025-10-27
Dr Peter Robertson		2023-07-03
Grahame Pitts		2024-07-29
Heather Luff		2025-10-27
MARK SHEIRCLIFF		2025-04-01
Martin Andre Webb		2024-04-22
Neil Elsden		2025-09-01
Timothy Dyson		2019-01-21

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YOUNG PEOPLE AND CHILDREN FIRST

England & Wales - Charity number 1157870

Accounts

Young People and Children First
Taking reasonable care

We have quoted below information from HMRC on reasonable care.

"Under the new HMRC penalty system, a penalty will not be charged where reasonable care is taken (*), even if an error is made. As part of taking reasonable care a person may seek professional advice and may appoint an agent to help them with their affairs.

Where a person appoints an agent this does not allow them to deny responsibility for their tax affairs. They still have a duty to take reasonable care, within their ability and competence, and this includes taking reasonable care to avoid inaccuracy by their agent. Where they give their agent all relevant information and act on the professional advice received they will have taken reasonable care. They must, however, also check their agent's work or advice to the best of their ability and competence."

* In a careful study of all the accountancy information web sites, we are yet to find an example of where HMRC have agreed that an error made on a tax return arose despite reasonable care; they always seem to assume it was caused at least by carelessness (30% penalty) – the underlying message is that if a mistake is made, there will probably be a penalty.

As your agents, we have compiled the enclosed accounts / tax returns solely from the source records, information and explanations provided by you. It is vitally important that you have disclosed all of your business and personal affairs to us that may have any implication on your tax position.

It is also vitally important that you have records upon which you can rely in completing your self-assessment returns. We will have discussed with you if there are improvements that we could identify as being required in your record keeping; the responsibility for ensuring that appropriate records are maintained is yours.

Please review the enclosed working papers and schedules that we have provided and reassure yourself that these are correct. If you are uncertain about any of the information within this package, please talk to your accountant at RiverView Portfolio.

We ask that in addition to signing your returns, that you sign this declaration that you have fully understood your sole responsibility to provide us with full disclosure of any matters that are pertinent to your taxation, and that you have read and confirm that this package of papers is full and complete in all respects for this return period.

[redacted]
Anna J Savage | Jun 25, 2015 14:08 GMT+01

.....

Anna Savage
Chair of Trustee

Company registration number: 08692587

Charity registration number: 1157870

Young People and Children First

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

RiverView Portfolio Limited
1 Market Hill
Calne
Wiltshire
SN11 0BT

Young People and Children First

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Young People and Children First

Trustee`s Report

TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

Background of the Charity

Young People and Children First (trading as Bridge for Young People (BfYP)) was launched as an independent charity in 2008, firstly under a previous named charity, Children First West Berkshire. BfYP is based in West Berkshire and has three shared houses in Thatcham, Berkshire. The charity was set up in 2008 by foster parents John and Patsy Stone to fill a gap in provision for care leavers. BfYP has over 14 years' experience successfully delivering services to young people in need. Its profile and reputation have continued to grow locally over the past decade.

The Charity's charitable purpose

The Charity is established for the benefit of children and young people who are, or have been, in care (our priority focuses on young care leavers) and other homeless young people aged between 16 - 25.

Our vision

Bridge for Young People wants to see a world where every child leaving care has the opportunity to have a safe place to live and to receive the guidance and support they need to bridge the critical gap between foster care and independent living. We want every young person to develop the life skills, coping strategies and confidence they need to achieve their full potential.

Our mission statement

Every child and young adult should have the right to be happy, healthy, safe, and successful.

Our values

We believe that care leavers should enjoy the same rights and opportunities as other children and young people as set out in the United Nations Convention on the Rights of the Child, including access to activities and opportunities that suit their needs, abilities, and aspirations.

Our aims

To provide a safe and comfortable home, life skills and work and learning opportunities that will develop young peoples' skills and capacities to enable them to participate in society as mature and responsible individuals.

Why our work is needed

Young people who have been in care, have often been exposed to neglect and abuse. This abuse can be physical, emotional, psychological and/or sexual. Their childhood and young adulthood is fractured and unstable as a result of the abuse they have endured/witnessed. When children and young people are taken into care they are, understandably distressed, traumatised and frequently have significant mental health issues. The impact of these experiences has a profound impact on them. The long-term consequences of abuse and neglect can manifest in many ways, including:

- Low self-esteem/self-worth
- Lack of confidence
- Lack of trust (in themselves and others) creating problems with forming personal relationships and parenting
- Anger
- Guilt (thinking the abuse was "their fault")
- Anxiety

- Depression
- Self-harm
- Substance abuse.

Children and young people need stability and security to enable them to flourish. Yet sadly the experience of children and young people who are in care/care leavers is instability and flux. It is not unusual for them to have had a significant number of Social Workers and placements with Foster Carers during their childhood/adolescence, resulting in changes in schools/friends and family. This has a negative impact on them and consequently many young people leaving the care system have had reduced opportunities. They are often uneducated (with poor literacy skills), have limited practical skills and knowledge of basic life skills and poor emotional literacy, which impedes their ability to fulfil their personal potential. It is not uncommon for there to be limited, poor preparation for leaving care and this can result in a lack of suitable accommodation and support. Consequentially, many young people leaving the care system do not have the personal responsibility or discipline to cope with living independently, this is further exacerbated by their lack of a robust social support network.

Our Ambition

During the 15 years the charity has existed the ambition of the charity has remained constant. This is to provide a safe, stable environment for the young people using its services. Once they arrive at one of our houses and are "settled in", we can then begin working with them: this entails offering a range of opportunities and provisions to enable them to acquire and embed the skills, knowledge, and confidence to enable them to move successfully to independent living.

We are proactive and use a "person centred" and holistic approach in our work with young people. This entails working closely with other relevant organisations and services. Using this approach enables us to ascertain the individual needs of the young person are fully considered and are at the centre of everything we do. Working in this way, together we can create a "pathway" for the young person to walk along at their own pace.

Effective work with the young people entails providing both practical, emotional and psychological support. This can include:

Emotional/Psychological Support

Relevant and timely emotional/psychological support is provided by our support workers in tandem with specialists to help with attachment disorders and other associated issues related to Adverse Childhood Experiences. This aids the development of their self- esteem, self-respect, confidence, self-worth and trust (this latter area can often be very difficult as distrust of others (particularly adults) is common but not unexpected, often as a consequence of their fractured lives")).

Practical support

Work related: CV writing, interview and presentation skills, support with core subjects such as English and Maths, help with researching, securing, and maintaining volunteering opportunities, routes into education courses, training and employment. This gives them the opportunity to "try out" and work towards embedding these skills and knowledge.

Life skills support

- Budgeting and money management, opening a bank account
- Cooking (on a budget)
- Self-care, hygiene and nutrition
- Understanding their rights and responsibilities
- Food shopping and food handling

- House maintenance (taking responsibility for keeping their rooms and the rest of the house clean and tidy so they can continue to live in a comfortable environment)
- Recognising when to include, seek help from other specialists and people (including volunteers). This is key to ensuring successful outcomes for the young people.

Our overall ambition is for them to fully make use of the opportunities available for them. We want them to flourish and have a happy and successful future (however they define this) so they can move on as responsible people who can participate fully in society.

For some young people, their progress as they navigate their pathway will be slow and they may often stumble. However, with ongoing support and a focus on them as individuals, each step helps them to progress and navigate their future path.

Our Staff and volunteers

Bridge for Young People has the capacity to deliver its work and learning programme with the support from highly skilled and experienced staff. The core team of full and part time staff include:

- CEO
- Support Service Manager
- Support Workers
- Corporate and Community Fundraiser
- Finance Officer
- Office Administrator
- Property Caretaker
- Live-in Supervisors
- Bank Staff (when required).

This ensures that the planning and coordination of our programmes are efficient and effective. Young People and Children First also recruit, train and supervise a number of skilled volunteers.

Volunteers are recruited according to the needs of the young people and the Charity. We have volunteers who are tutors, assisting with for example, English Language and Math, to enable the young people to pass their GCSE's, interview skills, help with CV writing, assisting them to develop their careers. Other befrienders assist with cooking, crafts and outside exercise. We also have volunteers for admin and fundraising.

Activities

The charitable objectives of the charity (which are set out in its constitution), are to advance in life and relieve the needs of young people through:

- the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve confidence and their conditions of life
- providing support and activities which develop their skills capacities to enable them to participate in society as mature and responsible individuals.

Utilising a strength-based and person-centred approach, the charity fulfils the objectives and activities above. We believe the environment in which the young people live is paramount to enabling them to settle in and feel "at home".

We have three family sized houses, which can house up to 10 young people (in total). All houses are in local residential settings, near to the town centre of Thatcham, with all its requisite facilities (shops, health facilities, GP surgeries, dentists, Hospital, Library, Community Centre, transport facilities).

Having three houses ensures the environment the young people live in is not institutional (e.g. a large hostel) and the young people are not "lost" which helps the young people feel safe and valued. In addition to the

support workers and support manager, there is a live-in supervisor in each house who provides security, emotional support, and encourages the young people to participate in and develop skills in carrying out routine household chores.

Each young person has a personalised development plan. This is created and monitored with the young person using the nationally recognised tool, Outcomes Star. This helps them to not only be the architect of their plan and be active participants in this, but it is also a visual tool, so they can see the progress they make and where they need more practical and/or emotional support.

Beneficiaries of the work

Our priority for access to our services is for care leavers who have left foster care/are homeless and need support to develop their life skills. Where we have vacancies and there are no care leavers requiring our services, we also work with other young homeless people (16-25). Many of the young people we work with have additional issues that require ongoing support. This includes young people on the autistic spectrum, with literacy and learning difficulties, mental ill health and challenging behaviours.

The barriers faced by young people who have been in the care system, have been homeless and experienced instability in their lives can often feel unsurmountable. In comparison to their peers, they are more likely to have lower social skills and expectations, experience mental ill health (anxiety, depression), lower educational achievement leading to difficulties in accessing employment, further education, training. Post foster care, without ongoing access to suitable housing, they are more likely to experience sofa surfing and/or rough sleeping which bring with them additional concerns which also corrode their ability to improve their life. This continuation of their fractured lives is dangerous, making them more vulnerable to being exploited (e.g. trafficking, sexual abuse, criminal activity).

National statistics, 2023 highlight that:

- A total of 13,112 young individuals aged out of the care system on their 18th birthday, marking a 4% increase since 2020
- Care leavers account for approx. 25% of the homeless population
- Over the past five years, there has been a 54% increase in the number of care leavers aged 18 to 20 experiencing homelessness
- Nearly 25% of the adult prison population have previously been in care, and almost 50% of individuals under 21 in contact with the criminal justice system have spent time in care
- By the academic year they turned 24, 52% of looked-after children had been convicted of a criminal offence, compared to 13% of their non-care-experienced peers.
- Among care leavers, 7% of 17-year-olds, 3% of 18-year-olds, and 6% of those aged 19-21 were in accommodation considered unsuitable
- Just 9% of care leavers entered higher education by their 19th birthday, compared to 47% of the wider population.
- There are 83,630 children in care in England (March 31st 2024)
- From April 2023 – 31st March 2024 69% of children in care had one placement during the year, while 10% experienced high instability, having three or more placements. 45% of children were placed out of their home area, an increase of 41% in 2020

Achievements and performance (2023-2024)

This year our committed staff and volunteers have provided significant support and a range of activities with our young people. Achievements this year have included:

- A home and support to 17 young people. This included 10 new young people during this time
- Of these 20 young people, 8 had a mild to significant learning disability – of which 6 was related to diagnosis on the Autistic Spectrum.
- During this year, 5 moved on into independent living in their own homes, and one to university
- On average across the year over 85% were in education, training or employment.

Young People and Children First

Trustee`s Report

One of the priorities of the charity is that young people accepting a place with the charity begin to engage with work (paid and/or voluntary) and learning. This can sometimes be difficult as often there has been little or no structure to their lives and coupled with their limited education this can often be a struggle for them.

Our support staff provide in-depth support and work persistently and patiently with the young people to help them find and secure work and learning opportunities. Our staff have a breadth of knowledge of local organisations and excellent relationship with the local college and the volunteer bureau.

Equal Opportunities and Diversity Statement

As a responsible charity, BfYP's commitment to equality opportunities and diversity is robust. This commitment includes all who receive our services (the young people), our staff and Trustees, volunteers, professional colleagues and all who come into contact with the charity. We respect and value diversity and our perspective is that it adds to and enriches the charity, enabling all to benefit. We strive to ensure that this commitment remains robust and therefore we remain vigilant to practices that could undermine this.

We provide a working and supported housing environment which supports all current protected characteristics ie. age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, ethnic or national origin, religion or belief, sex or sexual orientation.

Quality Assurance

Bridge for Young People is OFSTED registered (2765415) to provide supported accommodation to 16 and 17 year olds. The charity is committed to maintaining and improving our quality assurance in all aspects of our work. This requires all working within the charity (employees, volunteers, Trustees) to be involved in this aspect of our work.

We continue to enhance our existing quality assurance. We review and revise existing policies as per policy schedule ensuring they remain "fit for purpose". We run separate committees which include staff/Trustees/external personnel. This provides a more distinct focus on these specific areas of the charity. These are:

- Finance Committee
- HR Committee
- Growth (Wessex House) Committee

To support these committees, we also have:

- A Quality Assurance Framework - for resident and support services
- A Financial Controls policy and procedure.

The committees have distinct responsibility for differing aspects of the organisation and enhance our quality assurance, enabling the charity to identify risks and address these quickly and effectively.

Our Funders

To enable us to continue to provide our much-needed housing and services for young people, we rely on fundraising, donations and grants. We are very grateful to all our supporters and friends who provide much needed funding and ongoing practical support.

Our main funders this year have included:

- Foundation IT
- Greenham Trust
- Lloyds Foundation Trust
- Englefield Trust
- Peter Baker Foundation
- Openwork Foundation
- Blagrave

- Edward Gostling Foundation
- Global Make Some Noise

Charitable activities

Key performance indicators are recorded for many areas of the charity's work, below are the main ones for the year:

- 10 out of the 17 young people during this year have obtained work
- 5 young people are in education
- The charity maintained a sustainable financial position
- The charity saw high occupancy levels, demonstrating the continued need for our services.

FINANCIAL REVIEW

Financial position

Our total income increased from £422,616 to £447,751 in 2023/2024. This was as a consequence of high occupancy, an increase in funded support hours and increased donations.

At the end of the financial year 2023/2024 the charity's total reserves as at 30th September 2024 were £288,867.

The Trustees believe that this amount of reserves provides a robust foundation for the charity enabling them to develop and implement our future plans whilst also being aware of the challenging climate of securing additional funding. These reservices also take into account the growth of Wessex House, opening in April 2025.

Investment policy and objectives

Discretional investment powers are delegated to the charity's Trustees.

Reserves policy

The Trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The Trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The charity intends to hold, as a minimum, a Reserve Fund equal to the sum required to run down, in a planned way, all projects over a period of three months taking into account monies still incoming. Further to the Reserves policy, the Trustees consider that there should be funds equivalent to 6 months expenditure with a target of at least £66,000 and this would provide a basis on which to expand the services provided by BfYP. Overall, this in line with the Charity Commission's own recommendations about reserves.

FUTURE PLANS

Our future plans for 2024-2025. We aim to:

- Open a six bedroomed house and seven one-bedroom flatlets to house 13 young people. This is a joint venture with Greenham Trust.
- Continue working closely with West Berkshire Council on meeting the needs of 16-25 care leavers and homeless
- Take all the advantages provided by Lloyd’s Foundation to further secure the foundations of the charity, in preparation for growth.
- Continue to increase our range of volunteers, providing opportunities for people to develop their interests and skills and "give back "to their local community.

Young People and Children First

Trustee`s Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 September 2013.

In the event that the charitable company is wound up the liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the company whilst they are a member or within one year of ceasing to be a member.

Organisational structure

The charitable company must have at any given time have at least three Trustees. During 2023-2024 the Trustee Board met every two months.

Day to day responsibility for the provision of services rests with its CEO Tracy Underwood along with other officers to whom work is delegated accordingly. The Chair (Tim Dyson) is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Board/Trustee Structure (for the financial year 2023-2024) are as follows:

Full Trustees Board

Chair – Tim Dyson (from 21 January 2019, appointed Chair July 2019)
TRUSTEE - Mrs E M Bhattacharyya - appointed 01.03.15
TRUSTEE - P E Greenan - appointed 02.07.18
TRUSTEE - P A Harris - appointed 04.03.19
TRUSTEE - Ms A J Savage - appointed 30.06.19
TRUSTEE – Mrs A.K. Salmon – appointed 16.12.19
TRUSTEE – Miss K Martin – appointed 01.11.22
TRUSTEE – Mrs K Ferris – appointed 03.08.20
TRUSTEE – Mr Peter Robertson – appointed 03.07.23
TRUSTEE - Mr Grahame Pitts appointed 29.07.24
TRUSTEE - Mr Martin Andrew Webb appointed 22.04.24

Committee Structure

Finance Committee (including Risk Management)

Trustees with accounting and business experience
CEO
Finance Officer

HR Committee

Trustees with HR and Business experience
CEO

Paid Management Staff Structure + volunteers

Chief Executive Officer
Support Services Manager
Administrative Officer

Finance Officer
Fundraiser
Volunteers (charity and office functions)

House 1: Cornerstone
Live-in Supervisor
Support Workers

House 2: Rebecca House
Live-in Supervisor
Support Workers

House 3: Hope House
Live-in Supervisor
Support Workers

Induction and training of new Trustees

Appointment of Trustees

The Board has widened its membership and at the same time broaden the skill set that the Board has to draw upon. It has undertaken a review of Trustee Induction with a more robust induction process.

Trustee induction

The induction process includes the provision of Charity Commission documents about the responsibilities of Trustees, copies of the charity's governing document, the latest Report and Accounts, charity aims and objectives. The roles and responsibilities of members of the Board and key staff will be provided to them once they are approved as a Trustee by the Trustee Board and have attended their first Trustee Board meeting. Meetings with key staff will also take place once position approved.

Risk management

The Trustees are fully aware of their duty to identify and review risks to which the charity is exposed. Reviewing the charity's principal risks and uncertainties is done informally at its regular two monthly Trustee Board meetings. A formal risk register is in place and is a working document - for the Trustee Board to determine over all risks to the charity.

Asset cover for funds

Note 11 sets out an analysis of the assets attributable to various funds. These assets are sufficient to meet the charity's obligations on a fund-by fund-basis.

Young People and Children First

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 18 June 2025 and signed on its behalf by:



Anna J Savage (Jun 25, 2025 14:08 GMT+1)

Mrs Anna Julia Savage
Chairman and Trustee

Young People and Children First

Independent Examiner's Report to the trustees of Young People and Children First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Young People and Children First as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....

1 Market Hill
Calne
Wiltshire
SN11 0BT

18 June 2025

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	135,811	117,235	253,046
Charitable activities	4	193,437	-	193,437
Investment income	5	1,268	-	1,268
Total income		330,516	117,235	447,751
Expenditure on:				
Raising funds	6	(4,323)	-	(4,323)
Charitable activities	7	(308,395)	(64,239)	(372,634)
Total expenditure		(312,718)	(64,239)	(376,957)
Net income		17,798	52,996	70,794
Transfers between funds		(6,344)	6,344	-
Net movement in funds		11,454	59,340	70,794
Reconciliation of funds				
Total funds brought forward		211,129	6,944	218,073
Total funds carried forward	14	222,583	66,284	288,867

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	305,694	-	305,694
Charitable activities	4	106,350	10,011	116,361
Investment income	5	561	-	561
Total income		412,605	10,011	422,616
Expenditure on:				
Raising funds	6	(1,740)	-	(1,740)
Charitable activities	7	(331,610)	(31,289)	(362,899)
Total expenditure		(333,350)	(31,289)	(364,639)
Net income/(expenditure)		79,255	(21,278)	57,977
Net movement in funds		79,255	(21,278)	57,977
Reconciliation of funds				
Total funds brought forward		131,874	28,222	160,096
Total funds carried forward	14	211,129	6,944	218,073

The notes on pages 14 to 24 form an integral part of these financial statements.

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

Young People and Children First

(Registration number: 08692587)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,968	2,625
Current assets			
Debtors	11	14,532	14,999
Cash at bank and in hand	12	279,141	209,456
		293,673	224,455
Creditors: Amounts falling due within one year	13	(6,774)	(9,007)
Net current assets		286,899	215,448
Net assets		288,867	218,073
Funds of the charity:			
Restricted income funds			
Restricted funds		66,284	6,944
Unrestricted income funds			
Unrestricted funds		222,583	211,129
Total funds	14	288,867	218,073

Directors' responsibilities:

• For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

• No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

• The director acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 18 June 2025 and signed on their behalf by:

[redacted]
Anna J Savage (Jun 25, 2025 14:08 GMT+1)

Mrs Anna Julia Savage
Chairman and trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

Young People and Children First

Notes to the Financial Statements for the Year Ended 30 September 2024

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:
Venture West Greenham Business Park
Greenham
Thatcham
RG19 6HX

These financial statements were authorised for issue by the trustees on 18 June 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Young People and Children First meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

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

Tangible fixed assets
Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined benefit pension scheme.Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	52,728	50	52,778
Grants, including capital grants;			
Grants from other charities	83,083	117,185	200,268
Total for 2024	135,811	117,235	253,046
Total for 2023	305,694	-	305,694

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	193,437	-	193,437
Total for 2024	193,437	-	193,437
Total for 2023	106,350	10,011	116,361

5 Investment income

	Unrestricted funds General £	Total funds £
Other investment income	1,268	1,268
Total for 2024	1,268	1,268
Total for 2023	561	561

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		4,323	4,323
Total for 2024		4,323	4,323
Total for 2023		1,740	1,740

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		58,874	45,083	103,957
Staff costs		202,621	16,198	218,819
Allocated support costs		46,900	2,958	49,858
Total for 2024		308,395	64,239	372,634
Total for 2023		331,610	31,289	362,899

	Total expenditure £

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	202,472	184,216
Social security costs	12,470	11,153
Pension costs	3,877	3,976
Other staff costs	-	19
	218,819	199,364

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 October 2023	12,474	12,474
At 30 September 2024	12,474	12,474
Depreciation		
At 1 October 2023	9,849	9,849
Charge for the year	657	657
At 30 September 2024	10,506	10,506
Net book value		
At 30 September 2024	1,968	1,968
At 30 September 2023	2,625	2,625

11 Debtors

	2024 £	2023 £
Other debtors	14,532	14,999

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	279,141	209,456

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	6,774	9,007

14 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
General	211,129	330,516	(312,718)	(6,344)	222,583
Restricted funds	6,944	117,235	(64,239)	6,344	66,284
Total funds	218,073	447,751	(376,957)	-	288,867

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General	131,874	412,605	(333,350)	211,129
Restricted funds	28,222	10,011	(31,289)	6,944
Total funds	160,096	422,616	(364,639)	218,073

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Tangible fixed assets	738	1,230	1,968
Current assets	285,150	8,523	293,673
Current liabilities	(6,774)	-	(6,774)
Total net assets	279,114	9,753	288,867

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Tangible fixed assets	984	1,641	2,625
Current assets	215,932	8,523	224,455
Current liabilities	(9,007)	-	(9,007)
Total net assets	207,909	10,164	218,073

16 Related party transactions

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	135,811	305,694
Charitable activities	193,437	106,350
Investment income	1,268	561
Total income	330,516	412,605
Expenditure on:		
Raising funds	(4,323)	(1,740)
Charitable activities	(308,395)	(331,610)
Total expenditure	(312,718)	(333,350)
Net income	17,798	79,255
Transfers between funds	(6,344)	-
Net movement in funds	11,454	79,255
Reconciliation of funds		
Total funds brought forward	211,129	131,874
Total funds carried forward	222,583	211,129

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	117,235	-
Charitable activities	-	10,011
Total income	117,235	10,011
Expenditure on:		
Charitable activities	(64,239)	(31,289)
Total expenditure	(64,239)	(31,289)
Net income/(expenditure)	52,996	(21,278)
Transfers between funds	6,344	-
Net movement in funds	59,340	(21,278)
Reconciliation of funds		
Total funds brought forward	6,944	28,222
Total funds carried forward	66,284	6,944

YOUNG PEOPLE AND CHILDREN FIRST

England & Wales - Charity number 1157870

Accounts

Company registration number: 08692587
Charity registration number: 1157870

Young People and Children First

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 30 September 2023

RiverView Portfolio Limited
1 Market Hill
Calne
Wiltshire
SN11 0BT

Young People and Children First

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Young People and Children First

Trustees' Report

TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

Background of the Charity

Young People and Children First (trading as Bridge for Young People (BfYP)) was launched as an independent charity in 2008, firstly under a previous named charity, Children First West Berkshire. BfYP is based in West Berkshire and has three shared houses in Thatcham, Berkshire. The charity was set up in 2008 by foster parents John and Patsy Stone to fill a gap in provision for care leavers. BfYP has over 13 years' experience successfully delivering services to young people in need. Its profile and reputation have continued to grow locally over the past decade.

The Charity's charitable purpose

The Charity is established for the benefit of children and young people who are, or have been, in care (our priority focuses on young care leavers) and other homeless young people aged between 16 - 25.

Our vision

Bridge for Young People wants to see a world where every child leaving care has the opportunity to have a safe place to live and to receive the guidance and support they need to bridge the critical gap between foster care and independent living. We want every young person to develop the life skills, coping strategies and confidence they need to achieve their full potential.

Our mission statement

Every child and young adult should have the right to be happy, healthy, safe, and successful.

Our values

We believe that care leavers should enjoy the same rights and opportunities as other children and young people as set out in the United Nations Convention on the Rights of the Child, including access to activities and opportunities that suit their needs, abilities, and aspirations.

Our aims

To provide a safe and comfortable home, life skills and work and learning opportunities that will develop young peoples' skills and capacities to enable them to participate in society as mature and responsible individuals.

Why our work is needed

Young people who have been in care, have often been exposed to neglect and abuse. This abuse can be physical, emotional, psychological and/or sexual. Their childhood and young adulthood is fractured and unstable as a result of the abuse they have endured/witnessed. When children and young people are taken into care they are, understandably distressed, traumatised and frequently have significant mental health issues. The impact of these experiences has a profound impact on them. The long-term consequences of abuse and neglect can manifest in many ways, including:

- Low self-esteem/self-worth
- Lack of confidence
- Lack of trust (in themselves and others) creating problems with forming personal relationships and parenting
- Anger
- Guilt (thinking the abuse was "their fault")
- Anxiety

- Depression
- Self-harm
- Substance abuse.

Children and young people need stability and security to enable them to flourish. Yet sadly the experience of children and young people who are in care/care leavers is instability and flux. It is not unusual for them to have had a significant number of Social Workers and placements with Foster Carers during their childhood/adolescence, resulting in changes in schools/friends and family. This has a negative impact on them and consequently many young people leaving the care system have had reduced opportunities. They are often uneducated (with poor literacy skills), have limited practical skills and knowledge of basic life skills and poor emotional literacy, which impedes their ability to fulfil their personal potential. It is not uncommon for there to be limited, poor preparation for leaving care and this can result in a lack of suitable accommodation and support. Consequentially, many young people leaving the care system do not have the personal responsibility or discipline to cope with living independently, this is further exacerbated by their lack of a robust social support network.

Our Ambition

During the 15 years the charity has existed the ambition of the charity has remained constant. This is to provide a safe, stable environment for the young people using its services. Once they arrive at one of our houses and are "settled in", we can then begin working with them: this entails offering a range of opportunities and provisions to enable them to acquire and embed the skills, knowledge, and confidence to enable them to move successfully to independent living.

We are proactive and use a "person centred" and holistic approach in our work with young people. This entails working closely with other relevant organisations and services. Using this approach enables us to ascertain the individual needs of the young person are fully considered and are at the centre of everything we do. Working in this way, together we can create a "pathway" for the young person to walk along at their own pace.

Effective work with the young people entails providing both practical, emotional and psychological support. This can include:

Emotional/Psychological Support

Relevant and timely emotional/psychological support is provided by our support workers in tandem with specialists to help with attachment disorders and other associated issues related to Adverse Childhood Experiences. This aids the development of their self- esteem, self-respect, confidence, self-worth and trust (this latter area can often be very difficult as distrust of others (particularly adults) is common but not unexpected, often as a consequence of their fractured lives")).

Practical support

Work related: CV writing, interview and presentation skills, support with core subjects such as English and Maths, help with researching, securing, and maintaining volunteering opportunities, routes into education courses, training and employment. This gives them the opportunity to "try out" and work towards embedding these skills and knowledge.

Life skills support

- Budgeting and money management, opening a bank account
- Cooking (on a budget)
- Self-care, hygiene and nutrition
- Understanding their rights and responsibilities
- Food shopping and food handling
- House maintenance (taking responsibility for keeping their rooms and the rest of the house clean and tidy so they can continue to live in a comfortable environment)

- Recognising when to include, seek help from other specialists and people (including volunteers). This is key to ensuring successful outcomes for the young people.

Our overall ambition is for them to fully make use of the opportunities available for them. We want them to flourish and have a happy and successful future (however they define this) so they can move on as responsible people who can participate fully in society.

For some young people, their progress as they navigate their pathway will be slow and they may often stumble. However, with ongoing support and a focus on them as individuals, each step helps them to progress and navigate their future path.

Our Staff and volunteers

Bridge for Young People has the capacity to deliver its work and learning programme with the support from highly skilled and experienced staff. The core team of full and part time staff include:

- CEO
- Support Service Manager
- Support Workers
- Fundraiser
- Office Administrator
- Property Caretaker
- Live-in Supervisors
- Bank Staff (when required).

This ensures that the planning and coordination of our programmes are efficient and effective. Bridge for Young People also recruit, train and supervise a number of skilled volunteers.

Volunteers are recruited according to the needs of the young people and the Charity. We have volunteers who are tutors, assisting with for example, English Language and Math, to enable the young people to pass their GCSE's, interview skills, help with CV writing, assisting them to develop their careers. Other befrienders assist with cooking, crafts and outside exercise. We also have volunteers for house maintenance and admin and fundraising.

Activities

The charitable objectives of the charity (which are set out in its constitution), are to advance in life and relieve the needs of young people through:

- the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve confidence and their conditions of life
- providing support and activities which develop their skills capacities to enable them to participate in society as mature and responsible individuals.

Utilising a strength-based and person-centred approach, the charity fulfils the objectives and activities above. We believe the environment in which the young people live is paramount to enabling them to settle in and feel "at home".

We have three family sized houses, which can house up to 10 young people (in total). All houses are in local residential settings, near to the town centre of Thatcham, with all its requisite facilities (shops, health facilities, GP surgeries, dentists, Hospital, Library, Community Centre, transport facilities).

Having three houses ensures the environment the young people live in is not institutional (e.g. a large hostel) and the young people are not "lost" which helps the young people feel safe and valued. In addition to the support workers and support manager, there is a live-in supervisor in each house who provides security, emotional support, and encourages the young people to participate in and develop skills in carrying out routine household chores.

Each young person has a personalised development plan. This is created and monitored with the young person using the nationally recognised tool, Outcomes Star. This helps them to not only be the architect of their plan and be active participants in this, but it is also a visual tool, so they can see the progress they make and where they need more practical and/or emotional support.

Beneficiaries of the work

Our priority for access to our services is for care leavers who have left foster care/are homeless and need support to develop their life skills. Where we have vacancies and there are no care leavers requiring our services, we also work with other young homeless people (16-25). Many of the young people we work with have additional issues that require ongoing support. This includes young people on the autistic spectrum, with literacy and learning difficulties, mental ill health and challenging behaviours.

The barriers faced by young people who have been in the care system, have been homeless and experienced instability in their lives can often feel unsurmountable. In comparison to their peers, they are more likely to have lower social skills and expectations, experience mental ill health (anxiety, depression), lower educational achievement leading to difficulties in accessing employment, further education, training. Post foster care, without ongoing access to suitable housing, they are more likely to experience sofa surfing and/or rough sleeping which bring with them additional concerns which also corrode their ability to improve their life. This continuation of their fractured lives is dangerous, making them more vulnerable to being exploited (e.g. trafficking, sexual abuse, criminal activity).

National statistics for 2022 highlight that:

- Out of the 12 million children living in England, just under 400,000 (3%) are known to the social care system at any one time.
- There are 82,170 children in care in England, a quarter were aged over 16
- 44,590 young people left care in England aged 17 -21 years
- 70% experienced at least one placement, school, or social worker change, nearly a third were moved at least twice, and 10% had three or more placements;
- For 19 to 21 year olds 29% were in education (6% higher education, 22% education other than higher education); 41% were not in education, employment or training (NEET), compared to around 12% of all young people aged 19 to 21 years old
- Just 13% of children in care go on to achieve 5 A to C GCSEs compared to 62% of their peers;
- 27% of looked after children have special educational needs (SEN) compared to 3% of the child population.
- One third of care leavers become homeless in the first two years immediately after they leave care and 25% of homeless people have been in care at some point in their lives
- Nearly half of all young men (21 and under) in custody have experience of the care system.
- 46% of homeless young people say that not having the right qualification is a barrier to getting a job.
- 40% of care leavers say not having sufficient savings for a deposit was a barrier to accessing accommodation.

Achievements and performance (2022-2023)

This year our committed staff and volunteers have provided significant support and a range of activities with our young people. Achievements this year have included:

- A home and support to 20 young people. This included 14 new young people during this time
- Of these 20 young people, 7 had a mild to significant learning disability – of which 5 was related to diagnosis on the Autistic Spectrum.
- During this year, 5 moved on into independent living in their own homes, and one to university
- On average across the year over 85% were in education, training or employment.

One of the priorities of the charity is that young people accepting a place with the charity begin to engage with work (paid and/or voluntary) and learning. This can sometimes be difficult as often there has been little or no structure to their lives and coupled with their limited education this can often be a struggle for them.

Our support staff provide in-depth support and work persistently and patiently with the young people to help them find and secure work and learning opportunities. Our staff have a breadth of knowledge of local organisations and excellent relationship with the local college and the volunteer bureau.

Equal Opportunities and Diversity Statement

As a responsible charity, BfYP's commitment to equality opportunities and diversity is robust. This commitment includes all who receive our services (the young people), our staff and Trustees, volunteers, professional colleagues and all who come into contact with the charity. We respect and value diversity and our perspective is that it adds to and enriches the charity, enabling all to benefit. We strive to ensure that this commitment remains robust and therefore we remain vigilant to practices that could undermine this.

We provide a working and supported housing environment which supports all current protected characteristics ie. age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, ethnic or national origin, religion or belief, sex or sexual orientation.

Quality Assurance

The charity is committed to maintaining and improving our quality assurance in all aspects of our work. This requires all working within the charity (employees, volunteers, Trustees) to be involved in this aspect of our work.

We continue to enhance our existing quality assurance. We review and revise existing policies as per policy schedule ensuring they remain "fit for purpose". We run separate committees which include staff/Trustees/external personnel. This provides a more distinct focus on these specific areas of the charity. These are:

- Finance Committee
- HR Committee

To support these committees, we also have:

- A Quality Assurance Framework - for resident and support services
- A Financial Controls policy and procedure.

The committees have distinct responsibility for differing aspects of the organisation and enhance our quality assurance, enabling the charity to identify risks and address these quickly and effectively.

Our Funders

To enable us to continue to provide our much-needed housing and services for young people, we rely on fundraising, donations and grants. We are very grateful to all our supporters and friends who provide much needed funding and ongoing practical support.

Our main funders this year have included:

- Foundation IT
- Greenham Trust
- Lloyds Foundation Trust
- Englefield Trust
- Peter Baker Foundation
- Openwork Foundation
- Blagrave
- Edward Gostling Foundation
- Global Make Some Noise

Charitable activities

Key performance indicators are recorded for many areas of the charity's work, below are the main ones for the year:

- 10 out of the 20 young people during this year have obtained work
- 9 young people are in education
- The charity maintained a sustainable financial position
- Saw high occupancy levels, demonstrating the continued need for our services.

FINANCIAL REVIEW

Financial position

Our total income increased from £298,714 to £422,616 in 2022/2023. This was as a consequence of high occupancy, an increase in funded support hours and increased donations.

At the end of the financial year 2022/2023 the charity's total reserves as at 30th September 2023 were £218,073.

The Trustees believe that this amount of reserves provides a robust foundation for the charity enabling them to develop and implement our future plans whilst also being aware of the challenging climate of securing additional funding.

Investment policy and objectives

Discretional investment powers are delegated to the charity's Trustees.

Reserves policy

The Trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The Trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The charity intends to hold, as a minimum, a Reserve Fund equal to the sum required to run down, in a planned way, all projects over a period of three months taking into account monies still incoming. Further to the Reserves policy, the Trustees consider that there should be funds equivalent to 6 months expenditure with a target of at least £66,000 and this would provide a basis on which to expand the services provided by BfYP. Overall, this in line with the Charity Commission's own recommendations about reserves.

FUTURE PLANS

Our future plans for 2023-2024. We aim to:

- Open a six bedroomed house and seven one-bedroom flats to house 13 young people. This is a joint venture with Greenham Trust.
- Set out growth plans to set the foundations for a Move-On support model.
- Register the service with OFSTED to provide supported housing to 16/17 year old care leavers.
- Continue working closely with West Berkshire Council on meeting the needs of 16-25 care leavers and homeless.
- Take all the advantages provided by Lloyd's Foundation to further secure the foundations of the charity, in preparation for growth.
- Continue to increase our range of volunteers, providing opportunities for people to develop their interests and skills and "give back "to their local community.
- Increase our Trustee Board to develop a more diverse board, which is reflective of both the demographics of the local area and the work we do.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees' Report

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 September 2013.

In the event that the charitable company is wound up the liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the company whilst they are a member or within one year of ceasing to be a member.

Organisational structure

The charitable company must have at any given time have at least three Trustees. During 2022-2023 the Trustee Board met every two months.

Day to day responsibility for the provision of services rests with its CEO Tracy Underwood along with other officers to whom work is delegated accordingly. The Chair (Tim Dyson) is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Board/Trustee Structure (for the financial year 2022-2023) are as follows:

Full Trustees Board

YPACF Chair – Tim Dyson (from 21 January 2019, appointed Chair July 2019)
TRUSTEE - Mrs E M Bhattacharyya - appointed 01.03.15
TRUSTEE - P E Greenan - appointed 02.07.18
TRUSTEE - P A Harris - appointed 04.03.19
TRUSTEE - Ms A J Savage - appointed 30.06.19
TRUSTEE – Mrs A.K. Salmon – appointed 16.12.19
TRUSTEE – Mrs K Ferris – appointed 03.08.20
TRUSTEE – Miss K Martin – appointed 01.11.22
TRUSTEE – Mr P Robertson – appointed 03.07.23

Committee Structure

Finance Committee

Trustees with accounting and business experience
CEO

HR Committee

Trustees with HR and Business experience
CEO

Paid Management Staff Structure + volunteers

Chief Executive Officer
Support Manager
Administrative Officer
Fundraiser
Volunteers (charity and office functions)

House 1: Cornerstone
Live-in Supervisor
Support Workers

House 2: Rebecca House
Live-in Supervisor
Support Workers

House 3: Hope House
Live-in Supervisor
Support Workers

Induction and training of new Trustees

Appointment of Trustees

The Board has widened its membership and at the same time broaden the skill set that the Board has to draw upon. We undertook a skills audit of existing Trustees in 2020 which helped the Board identify where the "gaps" were, enabling the charity to actively seek people with these skills. These included Human Resources, Fundraising and Marketing, Mentoring and Digital/Social Media.

Trustee induction

The induction process includes the provision of Charity Commission documents about the responsibilities of Trustees, copies of the charity's governing document, the latest Report and Accounts, charity aims and objectives. The roles and responsibilities of members of the Board and key staff will be provided to them once they are approved as a Trustee by the Trustee Board and have attended their first Trustee Board meeting. Meetings with key staff will also take place once position approved.

Risk management

The Trustees are fully aware of their duty to identify and review risks to which the charity is exposed. Reviewing the charity's principal risks and uncertainties is done informally at its regular two monthly Trustee Board meetings. A formal risk register is in place and is a working document - for the Trustee Board to determine over all risks to the charity.

Asset cover for funds

Note 11 sets out an analysis of the assets attributable to various funds. These assets are sufficient to meet the charity's obligations on a fund-by fund-basis.

Young People and Children First

Statement of Trustees' Responsibilities

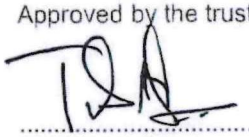
The trustees (who are also the directors of Young People and Children First for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 17 June 2024 and signed on its behalf by:



.....

Mr Timothy Dyson
Chair of Trustees

Young People and Children First

Independent Examiner's Report to the trustees of Young People and Children First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Young People and Children First as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....

1 Market Hill
Calne
Wiltshire
SN11 0BT

17 June 2024

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	305,694	-	305,694
Charitable activities	4	106,350	10,011	116,361
Investment income	5	561	-	561
Total income		412,605	10,011	422,616
Expenditure on:				
Raising funds	6	(1,740)	-	(1,740)
Charitable activities	7	(331,610)	(31,289)	(362,899)
Total expenditure		(333,350)	(31,289)	(364,639)
Net income/(expenditure)		79,255	(21,278)	57,977
Net movement in funds		79,255	(21,278)	57,977
Reconciliation of funds				
Total funds brought forward		131,874	28,222	160,096
Total funds carried forward	14	211,129	6,944	218,073

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	224,933	-	224,933
Charitable activities	4	42,515	31,250	73,765
Investment income	5	17	-	17
Total income		267,465	31,250	298,715
Expenditure on:				
Raising funds	6	(6,134)	-	(6,134)
Charitable activities	7	(258,025)	(38,420)	(296,445)
Total expenditure		(264,159)	(38,420)	(302,579)
Net income/(expenditure)		3,306	(7,170)	(3,864)
Net movement in funds		3,306	(7,170)	(3,864)
Reconciliation of funds				
Total funds brought forward		128,570	35,392	163,962
Total funds carried forward	14	131,876	28,222	160,098

The notes on pages 6 to 14 form an integral part of these financial statements.

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 14.

Young People and Children First

(Registration number: 08692587)
Balance Sheet as at 30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	2,625	3,500
Current assets			
Debtors	11	14,999	7,330
Cash at bank and in hand	12	209,456	175,960
		224,455	183,290
Creditors: Amounts falling due within one year	13	(9,007)	(26,692)
Net current assets		215,448	156,598
Net assets		218,073	160,098
Funds of the charity:			
Restricted income funds			
Restricted funds		6,944	28,222
Unrestricted income funds			
Unrestricted funds		211,129	131,876
Total funds	14	218,073	160,098

For the financial year ending 30 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

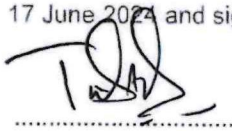
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 17 June 2024 and signed on their behalf by:



.....

Timothy Dyson
Chair of Trustees

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:
Venture West Greenham Business Park
Greenham
Thatcham
RG19 6HX

These financial statements were authorised for issue by the trustees on 17 June 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Young People and Children First meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	305,694	305,694
Total for 2023	305,694	305,694
Total for 2022	224,933	224,933

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	106,350	10,011	116,361
Total for 2023	106,350	10,011	116,361
Total for 2022	42,515	31,250	73,765

5 Investment income

	Unrestricted funds General £	Total funds £
Other investment income	561	561
Total for 2023	561	561
Total for 2022	17	17

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		1,740	1,740
Total for 2023		1,740	1,740
Total for 2022		6,134	6,134

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		93,217	4,709	97,926
Staff costs		175,474	23,890	199,364
Allocated support costs		62,919	2,690	65,609
Total for 2023		331,610	31,289	362,899
Total for 2022		258,025	38,420	296,445

	Total expenditure £

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	184,216	167,654
Social security costs	11,153	10,035
Pension costs	3,976	3,638
Other staff costs	19	367
	199,364	181,694

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 October 2022	12,474	12,474
At 30 September 2023	12,474	12,474
Depreciation		
At 1 October 2022	8,974	8,974
Charge for the year	875	875
At 30 September 2023	9,849	9,849
Net book value		
At 30 September 2023	2,625	2,625
At 30 September 2022	3,500	3,500

11 Debtors

	2023 £	2022 £
Other debtors	14,999	7,330

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	209,456	175,960

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	9,007	26,692

14 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General	131,874	410,865	(331,610)	211,129
Restricted funds	28,222	10,011	(31,289)	6,944
Total funds	160,096	420,876	(362,899)	218,073

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General	128,570	261,331	(258,025)	131,876
Restricted funds	35,392	31,250	(38,420)	28,222
Total funds	163,962	292,581	(296,445)	160,098

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Tangible fixed assets	984	1,641	2,625
Current assets	215,932	8,523	224,455
Current liabilities	(9,007)	-	(9,007)
Total net assets	207,909	10,164	218,073

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	1,311	2,189	3,500
Current assets	174,767	8,523	183,290
Current liabilities	(26,692)	-	(26,692)
Total net assets	149,386	10,712	160,098

16 Related party transactions

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	305,694	224,933
Charitable activities	106,350	42,515
Investment income	561	17
Total income	412,605	267,465
Expenditure on:		
Raising funds	(1,740)	(6,134)
Charitable activities	(331,610)	(258,025)
Total expenditure	(333,350)	(264,159)
Net income	79,255	3,306
Net movement in funds	79,255	3,306
Reconciliation of funds		
Total funds brought forward	131,874	128,570
Total funds carried forward	211,129	131,876

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Charitable activities	10,011	31,250
Total income	10,011	31,250
Expenditure on:		
Charitable activities	(31,289)	(38,420)
Total expenditure	(31,289)	(38,420)
Net expenditure	(21,278)	(7,170)
Net movement in funds	(21,278)	(7,170)
Reconciliation of funds		
Total funds brought forward	28,222	35,392
Total funds carried forward	6,944	28,222

YOUNG PEOPLE AND CHILDREN FIRST

England & Wales - Charity number 1157870

Accounts

Young People and Children First

Minutes of the Board of Directors held at
Venture West, Greenham Business Park, Greenham, Thatcham, RG19 6HX on
17th April 2023

Present:	Timothy Dyson	(Chairman)
	Tracy Underwood	(CEO)
	Karen Ferris	(Trustee)
	Karen Salmon	(Trustee)
	Anna Savage	(Trustee)
	Margaret Bhatt	(Trustee)
	Kate Martin	(Trustee)
	RiverView Portfolio	(In attendance)
Apologies:	Peter Harris	(Trustee)
	Paul Greenan	(Trustee)

1. The chairman stated that a quorum was present and declared the meeting open.

2. There was presented to the meeting the accounts to 30th September 2022 and the supporting notes. Having carefully considered the accounts and supporting schedules provided by the accountants, and noting:

   a. That the accounts were a compilation produced solely from the source records, information and explanations provided.

   b. That all the income of the business had been fully disclosed within the accounts, and that all expenses incurred had been "wholly, necessarily and exclusively" incurred in the performance of the business of the company.

IT WAS RESOLVED that the accounts be and are hereby approved.

3. There being no further business the meeting was closed.

Tracy Underwood
CEO

Tim Dyson
Chair of Trustees

Young People and Children First
Taking reasonable care

We have quoted below information from HMRC on reasonable care.

"Under the new HMRC penalty system, a penalty will not be charged where reasonable care is taken (*), even if an error is made. As part of taking reasonable care a person may seek professional advice and may appoint an agent to help them with their affairs.

Where a person appoints an agent this does not allow them to deny responsibility for their tax affairs. They still have a duty to take reasonable care, within their ability and competence, and this includes taking reasonable care to avoid inaccuracy by their agent. Where they give their agent all relevant information and act on the professional advice received they will have taken reasonable care. They must, however, also check their agent's work or advice to the best of their ability and competence."

* In a careful study of all the accountancy information web sites, we are yet to find an example of where HMRC have agreed that an error made on a tax return arose despite reasonable care; they always seem to assume it was caused at least by carelessness (30% penalty) – the underlying message is that if a mistake is made, there will probably be a penalty.

As your agents, we have compiled the enclosed accounts / tax returns solely from the source records, information and explanations provided by you. It is vitally important that you have disclosed all of your business and personal affairs to us that may have any implication on your tax position.

It is also vitally important that you have records upon which you can rely in completing your self-assessment returns. We will have discussed with you if there are improvements that we could identify as being required in your record keeping; the responsibility for ensuring that appropriate records are maintained is yours.

Please review the enclosed working papers and schedules that we have provided and reassure yourself that these are correct. If you are uncertain about any of the information within this package, please talk to your accountant at RiverView Portfolio.

We ask that in addition to signing your returns, that you sign this declaration that you have fully understood your sole responsibility to provide us with full disclosure of any matters that are pertinent to your taxation, and that you have read and confirm that this package of papers is full and complete in all respects for this return period.

Tracy Underwood
CEO

Company registration number: 08692587

Charity registration number: 1157870

Young People and Children First

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 30 September 2022

RiverView Portfolio Limited
1 Market Hill
Calne
Wiltshire
SN11 0BT

Young People and Children First

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TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

Background of the Charity

Young People and Children First was launched as an independent charity in 2008, firstly under a previous named charity, Children First West Berkshire. YPACF is based in West Berkshire and has three shared houses in Thatcham, Berkshire. The charity was set up in 2008 by foster parents John and Patsy Stone to fill a gap in provision for care leavers. Young People and Children First has over 10 years' experience successfully delivering services to young people in need. Its profile and reputation have continued to grow locally over the past decade.

The Charity's charitable purpose

The Charity is established for the benefit of children and young people who are, or have been, in care (our priority focuses on young care leavers) and other homeless young people aged between 16 - 25.

Our vision

Young People and Children First wants to see a world where every child leaving care has the opportunity to have a safe place to live and to receive the guidance and support they need to bridge the critical gap between foster care and independent living. We want every young person to develop the life skills, coping strategies and confidence they need to achieve their full potential.

Our mission statement

Every child and young adult should have the right to be happy, healthy, safe, and successful.

Our values

We believe that care leavers should enjoy the same rights and opportunities as other children and young people as set out in the United Nations Convention on the Rights of the Child, including access to activities and opportunities that suit their needs, abilities, and aspirations.

Our aims

To provide a safe and comfortable home, life skills and work and learning opportunities that will develop young peoples' skills and capacities to enable them to participate in society as mature and responsible individuals.

Why our work is needed

Young people who have been in care, have often been exposed to neglect and abuse. This abuse can be physical, emotional, psychological and/or sexual. Their childhood and young adulthood is fractured and unstable as a result of the abuse they have endured/witnessed. When children and young people are taken into care they are, understandably distressed, traumatised and frequently have significant mental health issues. The impact of these experiences has a profound impact on them. The long-term consequences of abuse and neglect can manifest in many ways, including:

- Low self-esteem/self-worth
- Lack of confidence
  Lack of trust (in themselves and others) creating problems with forming personal relationships and parenting
- Anger
- Guilt (thinking the abuse was "their fault")
- Anxiety

- Depression
- Self-harm
- Substance abuse.

Children and young people need stability and security to enable them to flourish. Yet sadly the experience of children and young people who are in care/care leavers is instability and flux. It is not unusual for them to have had a significant number of Social Workers and placements with Foster Carers during their childhood/adolescence, resulting in changes in schools/friends and family. This has a negative impact on them and consequently many young people leaving the care system have had reduced opportunities. They are often uneducated (with poor literacy skills), have limited practical skills and knowledge of basic life skills and poor emotional literacy, which impedes their ability to fulfil their personal potential. It is not uncommon for there to be limited, poor preparation for leaving care and this can result in a lack of suitable accommodation and support. Consequentially, many young people leaving the care system do not have the personal responsibility or discipline to cope with living independently, this is further exacerbated by their lack of a robust social support network.

Our Ambition

During the 13 years the charity has existed the ambition of the charity has remained constant. This is to provide a safe, stable environment for the young people using its services. Once they arrive at one of our houses and are "settled in", we can then begin working with them: this entails offering a range of opportunities and provisions to enable them to acquire and embed the skills, knowledge, and confidence to enable them to move successfully to independent living.

We are proactive and use a "person centred" and holistic approach in our work with young people. This entails working closely with other relevant organisations and services. Using this approach enables us to ascertain the individual needs of the young person are fully considered and are at the centre of everything we do. Working in this way, together we can create a "pathway" for the young person to walk along at their own pace.

Effective work with the young people entails providing both practical, emotional and psychological support. This can include:

Emotional/Psychological Support

Relevant and timely emotional/psychological support is provided by our support workers in tandem with specialists to help with attachment disorders and other associated issues related to Adverse Childhood Experiences. This aids the development of their self- esteem, self-respect, confidence, self-worth and trust (this latter area can often be very difficult as distrust of others (particularly adults) is common but not unexpected, often as a consequence of their fractured lives")).

Practical support

Work related: CV writing, interview and presentation skills, support with core subjects such as English and Maths, help with researching, securing, and maintaining volunteering opportunities, routes into education courses, training and employment. This gives them the opportunity to "try out" and work towards embedding these skills and knowledge.

Life skills support

- Budgeting and money management, opening a bank account
- Cooking (on a budget)
- Self-care, hygiene and nutrition
- Understanding their rights and responsibilities
- Food shopping and food handling

- House maintenance (taking responsibility for keeping their rooms and the rest of the house clean and tidy so they can continue to live in a comfortable environment)
- Recognising when to include, seek help from other specialists and people (including volunteers). This is key to ensuring successful outcomes for the young people.

Our overall ambition is for them to fully make use of the opportunities available for them. We want them to flourish and have a happy and successful future (however they define this) so they can move on as responsible people who can participate fully in society.

For some young people, their progress as they navigate their pathway will be slow and they may often stumble. However, with ongoing support and a focus on them as individuals, each step helps them to progress and navigate their future path.

Our Staff and volunteers

Young People and Children First has the capacity to deliver its work and learning programme with the support from highly skilled and experienced staff. The core team of full and part time staff include:

- CEO
- Head of Support Staff
- Support Workers
- Fundraiser
- Office Administrator
- Property Caretaker
- Live-in Supervisors
- Bank Staff (when required).

This ensures that the planning and coordination of our programmes are efficient and effective. Young People and Children First also recruit, train and supervise a number of skilled volunteers.

Volunteers are recruited according to the needs of the young people and the Charity. We have volunteers who are tutors, assisting with for example, English Language and Math, to enable the young people to pass their GCSE's, interview skills, help with CV writing, assisting them to develop their careers. Other befrienders assist with cooking, crafts and outside exercise. We also have volunteers for house maintenance and admin and fundraising.

Activities

The charitable objectives of the charity (which are set out in its constitution), are to advance in life and relieve the needs of young people through:

- the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve confidence and their conditions of life
- providing support and activities which develop their skills capacities to enable them to participate in society as mature and responsible individuals.

Utilising a strength-based and person-centred approach, the charity fulfils the objectives and activities above. We believe the environment in which the young people live is paramount to enabling them to settle in and feel "at home".

We have three family sized houses, which can house up to 10 young people (in total). All houses are in local residential settings, near to the town centre of Thatcham, with all its requisite facilities (shops, health facilities, GP surgeries, dentists, Hospital, Library, Community Centre, transport facilities).

Having three houses ensures the environment the young people live in is not institutional (e.g. a large hostel) and the young people are not "lost" which helps the young people feel safe and valued. In

addition to the support workers and support manager, there is a live-in supervisor in each house who provides security, emotional support, and encourages the young people to participate in and develop skills in carrying out routine household chores.

Each young person has a personalised development plan. This is created and monitored with the young person using the nationally recognised tool, Outcomes Star. This helps them to not only be the architect of their plan and be active participants in this, but it is also a visual tool, so they can see the progress they make and where they need more practical and/or emotional support.

Beneficiaries of the work

Our priority for access to our services is for care leavers who have left foster care/are homeless and need support to develop their life skills. Where we have vacancies and there are no care leavers requiring our services, we also work with other young homeless people (16-25). Many of the young people we work with have additional issues that require ongoing support. This includes young people on the autistic spectrum, with literacy and learning difficulties, mental ill health and challenging behaviours.

The barriers faced by young people who have been in the care system, have been homeless and experienced instability in their lives can often feel unsurmountable. In comparison to their peers, they are more likely to have lower social skills and expectations, experience mental ill health (anxiety, depression), lower educational achievement leading to difficulties in accessing employment, further education, training. Post foster care, without ongoing access to suitable housing, they are more likely to experience sofa surfing and/or rough sleeping which bring with them additional concerns which also corrode their ability to improve their life. This continuation of their fractured lives is dangerous, making them more vulnerable to being exploited (e.g. trafficking, sexual abuse, criminal activity).

National statistics for 2022 highlight that:

- Out of the 12 million children living in England, just under 400,000 (3%) are known to the social care system at any one time. Just over 80,000 of these children are children in care
- 44,590 young people left care in England aged 17 -21 years
- For 19 to 21 year olds 29% were in education (6% higher education, 22% education other than higher education); 41% were not in education, employment or training (NEET), compared to around 12% of all young people aged 19 to 21 years old
- One third of care leavers become homeless in the first two years immediately after they leave care and 25% of homeless people have been in care at some point in their lives
- Nearly half of all young men (21 and under) in custody have experience of the care system.
- 46% of homeless young people say that not having the right qualification is a barrier to getting a job.
- 40% of care leavers say not having sufficient savings for a deposit was a barrier to accessing accommodation.

Achievements and performance (2021-2022)

This year our committed staff and volunteers have provided significant support and a range of activities with our young people. Achievements this year have included:

- A home and support to 12 young people. This included 7 new young people during this time
- Of these 12 young people, 5 had a mild to significant learning disability – of which 4 was related to diagnosis on the Autistic Spectrum.
- Of the 12 young people during this year, 5 moved on into independent living
- Launched a Floating Support service; providing support to young people transitioning into our service, and to ones that move on, in their own home.

One of the priorities of the charity is that young people accepting a place with the charity begin to engage with work (paid and/or voluntary) and learning. This can sometimes be difficult as often there has been little or no structure to their lives and coupled with their limited education this can often be a struggle for them.

Our support staff provide in-depth support and work persistently and patiently with the young people to help them find and secure work and learning opportunities. Our staff have a breadth of knowledge of local organisations and excellent relationship with the local college and the volunteer bureau.

Equal Opportunities and Diversity Statement

As a responsible charity, YPACF's commitment to equality opportunities and diversity is robust. This commitment includes all who receive our services (the young people), our staff and Trustees, volunteers, professional colleagues and all who come into contact with the charity. We respect and value diversity and our perspective is that it adds to and enriches the charity, enabling all to benefit. We strive to ensure that this commitment remains robust and therefore we remain vigilant to practices that could undermine this.

We provide a working and supported housing environment which supports all current protected characteristics ie. age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, ethnic or national origin, religion or belief, sex or sexual orientation.

Quality Assurance

The charity is committed to maintaining and improving our quality assurance in all aspects of our work. This requires all working within the charity (employees, volunteers, Trustees) to be involved in this aspect of our work.

We continue to enhance our existing quality assurance. We review and revise existing policies as per policy schedule ensuring they remain "fit for purpose". We run separate committees which include staff/Trustees/external personnel. This provides a more distinct focus on these specific areas of the charity. These are:

- Residents Committee
- Finance Committee
- HR Committee
- Property Committee
- Fundraising and Marketing Committee.

To support these committees, we also have:

- A Quality Assurance Framework - for resident and support services
- A Financial Controls policy and procedure.

The committees have distinct responsibility for differing aspects of the organisation and enhance our quality assurance, enabling the charity to identify risks and address these quickly and effectively.

Our Funders

To enable us to continue to provide our much-needed housing and services for young people, we rely on fundraising, donations and grants. We are very grateful to all our supporters and friends who provide much needed funding and ongoing practical support.

Our main funders this year have included:

- Foundation IT
- Greenham Trust
- Lloyds Foundation Trust

- Englefield Trust
- Peter Baker Foundation

Charitable activities

Key performance indicators are recorded for many areas of the charity's work, below are the main ones for the year:

- 6 out of the 12 young people during this year have obtained work
- 4 young people are in education
- 1 young person is engaged in regular volunteering work
- The charity maintained a sustainable financial position
- Saw high occupancy levels, demonstrating the continued need for our services.

FINANCIAL REVIEW

Financial position

Our total income increased from £231,046 to £298,714 in 2021/2022. This was as a consequence of Housing Benefit from Hope House residents and increased donations.

At the end of the financial year 2021/2022 the charity's total reserves as at 30th September 2022 were £160,098.

The Trustees believe that this amount of reserves provides a more robust foundation for the charity enabling them to develop and implement our future plans (as above) whilst also being aware of the challenging climate of securing additional funding.

Investment policy and objectives

Discretional investment powers are delegated to the charity's Trustees.

Reserves policy

The Trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The Trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The charity intends to hold, as a minimum, a Reserve Fund equal to the sum required to run down, in a planned way, all projects over a period of three months taking into account monies still incoming. Further to the Reserves policy, the Trustees consider that there should be funds equivalent to 6 months expenditure with a target of at least £66,000 and this would provide a basis on which to expand the services provided by Young People and Children First. Overall, this in line with the Charity Commission's own recommendations about reserves.

FUTURE PLANS

Our future plans for 2022-2023. We aim to:

- Work closely with Greenham Trust to explore an opportunity to convert office space into studio flats as an extension of our service.
- Work closely with West Berkshire Council on identifying future collaborative opportunities to provide services to 16-25 care leavers and homeless.
- Take all the advantages provided by Lloyd's Foundation to further secure the foundations of the charity, in preparation for growth.
- Grow our Floating Support service
- Continue to increase our range of volunteers, providing opportunities for people to develop their interests and skills and "give back "to their local community.

- Increase our Trustee Board. In developing our Trustee Board in addition to the previously mentioned skills required we will also strive to develop a more diverse board, which is reflective of both the demographics of the local area and the work we do.
- Further develop our links with bordering county councils and stakeholders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 September 2013.

In the event that the charitable company is wound up the liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the company whilst they are a member or within one year of ceasing to be a member.

Organisational structure

The charitable company must have at any given time have at least three Trustees. During 2021-2022 the Trustee Board met every two months.

Day to day responsibility for the provision of services rests with its CEO Tracy Underwood along with other officers to whom work is delegated accordingly. The Chair (Tim Dyson) is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Board/Trustee Structure (for the financial year 2021-2022) are as follows:

Full Trustees Board

YPACF Chair – Tim Dyson (from 21 January 2019, appointed Chair July 2019)
TRUSTEE - Mrs E M Bhattacharyya - appointed 01.03.15
TRUSTEE - P E Greenan - appointed 02.07.18
TRUSTEE - P A Harris - appointed 04.03.19
TRUSTEE - Ms A J Savage - appointed 30.06.19
TRUSTEE – Mrs A.K. Salmon – appointed 16.12.19
TRUSTEE – Mrs K Ferris – appointed 03.08.20
TRUSTEE -Mr S Perkins -appointed 03.08.20, resigned 31.01.22
TRUSTEE -Michele Parrett -appointed 02.09.21, resigned 15.09.22

Committee Structure

Residents Committee

Trustees with care/community experience including Founder
Support Manager (staff)
CEO

Finance Committee

Trustees with accounting and business experience including Founder
CEO

Property Committee

Trustees with property experience including Founder
Support Manager (staff)

Fundraising and Marketing Committee

Trustees with business and marketing experience including Founder
CEO

HR Committee

Trustees with HR experience
CEO

Paid Management Staff Structure + volunteers

Chief Executive Officer
Support Manager
Administrative Officer
Volunteers (charity and office functions)

House 1: Cornerstone

Live-in Supervisor
Support Workers

House 2: Rebecca House

Live-in Supervisor
Support Workers

House 3: Hope House

Live-in Supervisor
Support Workers

Induction and training of new Trustees

Appointment of Trustees

The Board has widened its membership and at the same time broaden the skill set that the Board has to draw upon. We undertook a skills audit of existing Trustees in 2020 which helped the Board identify where the "gaps" were, enabling the charity to actively seek people with these skills. These included Human Resources, Fundraising and Marketing, Mentoring and Digital/Social Media.

Trustee induction

The induction process includes the provision of Charity Commission documents about the responsibilities of Trustees, copies of the charity's governing document, the latest Report and Accounts, charity aims and objectives. The roles and responsibilities of members of the Board and key staff will be provided to them once they are approved as a Trustee by the Trustee Board and have attended their first Trustee Board meeting. Meetings with key staff will also take place once position approved.

Risk management

The Trustees are fully aware of their duty to identify and review risks to which the charity is exposed. Reviewing the charity's principal risks and uncertainties is done informally at its regular two monthly Trustee Board meetings. A formal risk register has been developed and is a working document - for the Trustee Board to determine over all risks to the charity.

Asset cover for funds

Note 11 sets out an analysis of the assets attributable to various funds. These assets are sufficient to meet the charity's obligations on a fund-by fund-basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08692587 (England and Wales)

Registered Charity number

1157870

Registered office

Venture West
Greenham Business Park
Thatcham
Berkshire
RG19 6HX

Independent examiner

RiverView Portfolio Ltd

Approved by order of the board of Trustees on 17/04/23

and signed on its behalf by: 

Tim Dyson – Chair of Trustees

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 17 April 2023 and signed on its behalf by:



.....
Mr Timothy David Anthony Dyson
Chair of Trustees

Independent Examiner's Report to the trustees of Young People and Children First

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2022 which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Young People and Children First (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Young People and Children First are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Young People and Children First 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Young People and Children First as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....

1 Market Hill
Calne
Wiltshire
SN11 0BT

17 April 2023

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	224,933	-	224,933
Charitable activities	4	42,515	31,250	73,765
Investment income	5	17	-	17
Total income		267,465	31,250	298,715
Expenditure on:				
Raising funds	6	(6,134)	-	(6,134)
Charitable activities	7	(258,025)	(38,420)	(296,445)
Total expenditure		(264,159)	(38,420)	(302,579)
Net income/(expenditure)		3,306	(7,170)	(3,864)
Net movement in funds		3,306	(7,170)	(3,864)
Reconciliation of funds				
Total funds brought forward		128,570	35,392	163,962
Total funds carried forward	14	131,876	28,222	160,098

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	104,248	47,710	151,958
Charitable activities	4	54,169	24,911	79,080
Investment income	5	8	-	8
Total income		158,425	72,621	231,046
Expenditure on:				
Raising funds	6	(879)	-	(879)
Charitable activities	7	(154,440)	(50,783)	(205,223)
Total expenditure		(155,319)	(50,783)	(206,102)
Net income		3,106	21,838	24,944
Net movement in funds		3,106	21,838	24,944
Reconciliation of funds				
Total funds brought forward		125,463	13,554	139,017
Total funds carried forward	14	128,569	35,392	163,961

The notes on pages 16 to 22 form an integral part of these financial statements.

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

Young People and Children First

(Registration number: 08692587)
Balance Sheet as at 30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	3,500	3,312
Current assets			
Debtors	11	7,330	15,396
Cash at bank and in hand	12	175,960	154,130
		183,290	169,526
Creditors: Amounts falling due within one year	13	(26,692)	(8,877)
Net current assets		156,598	160,649
Net assets		160,098	163,961
Funds of the charity:			
Restricted income funds			
Restricted funds		28,222	35,392
Unrestricted income funds			
Unrestricted funds		131,876	128,569
Total funds	14	160,098	163,961

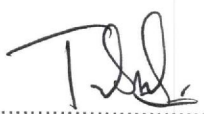
For the financial year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 13 to 22 were approved by the trustees, and authorised for issue on 17 April 2023 and signed on their behalf by:



.....

Mr Timothy David Anthony Dyson
Chair of Trustees

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:
7 Venture West Greenham Business Park
Greenham
Thatcham
RG19 6HX

These financial statements were authorised for issue by the trustees on 13 February 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Young People and Children First meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined benefit pension scheme.Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	224,933	-	224,933
Total for 2022	224,933	-	224,933
Total for 2021	104,248	47,710	151,958

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	42,515	31,250	73,765
Total for 2022	42,515	31,250	73,765
Total for 2021	54,169	24,911	79,080

5 Investment income

	Unrestricted funds General £	Total funds £
Other investment income	17	17
Total for 2022	17	17
Total for 2021	8	8

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		6,134	6,134
Total for 2022		6,134	6,134
Total for 2021		879	879

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		71,564	17,653	89,217
Allocated support costs		163,701	17,993	181,694
		22,760	2,774	25,534
Total for 2022		258,025	38,420	296,445
Total for 2021		154,440	50,783	205,223

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	167,654	124,027
Social security costs	10,035	6,479
Pension costs	3,638	3,252
Other staff costs	367	140
	181,694	133,898

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 October 2021	11,119	11,119
Additions	1,355	1,355
At 30 September 2022	12,474	12,474
Depreciation		
At 1 October 2021	7,808	7,808
Charge for the year	1,166	1,166
At 30 September 2022	8,974	8,974
Net book value		
At 30 September 2022	3,500	3,500
At 30 September 2021	3,311	3,311

11 Debtors

	2022 £	2021 £
Other debtors	7,330	15,396

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	175,960	154,130

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	26,692	8,877

14 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General	128,570	261,331	(258,025)	131,876
Restricted funds	35,392	31,250	(38,420)	28,222
Total funds	163,962	292,581	(296,445)	160,098

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General	125,463	158,425	(155,319)	128,569
Restricted funds	13,554	72,621	(50,783)	35,392
Total funds	139,017	231,046	(206,102)	163,961

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	1,311	2,189	3,500
Current assets	157,257	26,033	183,290
Current liabilities	(26,692)	-	(26,692)
Total net assets	131,876	28,222	160,098

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Tangible fixed assets	1,115	2,197	3,312
Current assets	133,401	36,125	169,526
Current liabilities	(8,877)	-	(8,877)
Total net assets	128,569	35,392	163,961

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	224,933	104,248
Charitable activities	42,515	54,169
Investment income	17	8
Total income	267,465	158,425
Expenditure on:		
Raising funds	(6,134)	(879)
Charitable activities	(258,025)	(154,440)
Total expenditure	(264,159)	(155,319)
Net income	3,306	3,106
Net movement in funds	3,306	3,106
Reconciliation of funds		
Total funds brought forward	128,570	125,463
Total funds carried forward	131,876	128,569

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2022

Restricted Funds

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	-	47,710
Charitable activities	31,250	24,911
Total income	31,250	72,621
Expenditure on:		
Charitable activities	(38,420)	(50,783)
Total expenditure	(38,420)	(50,783)
Net (expenditure)/income	(7,170)	21,838
Net movement in funds	(7,170)	21,838
Reconciliation of funds		
Total funds brought forward	35,392	13,554
Total funds carried forward	28,222	35,392

Young People and Children First
Accounts to 30th September 2022

ETB

Balance Sheet	OB	OB Adj	Quickbooks Movement	Adjustments	PP & Acc	Payroll	FA & Depn	Summary
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixtures & Fittings Cost	10,595.09							10,595.09
Fixtures & Fittings Depreciation	-7,676.75						-729.59	-8,406.34
Office Equipment Cost	523.58			1,355.64				1,879.22
Office Equipment Depreciation	-130.91						-437.08	-567.99
Accumulated Depreciation			-972.78	972.78				0.00
Depreciation charge for the year			243.19	-243.19				0.00
Other Debtors and Prepayments	13,013.29		-9,387.66	837.37				4,463.00
Prepaid Insurance	1,065.59		354.93					1,420.52
Rent Prepayment	480.00							480.00
Prepayments	837.37			-837.37	966.32			966.33
Business Bank Account	110,978.69		21,185.58					132,164.27
Business Bank Account - restricted	8,523.00							8,523.00
Business Bank Savings Account	34,139.53		14.79					34,154.32
Petty Cash - CS	51.17		-22.15					29.02
Petty Cash - Office	384.57		626.37					1,010.94
Petty Cash - RH	54.08		-31.10					22.98
Petty Cash HH			56.18					56.18
Rent Deposit - unrestricted	-4,000.00		-2,160.00					-6,160.00
Net Wages	0.00			132,162.47		-132,162.47		0.00
PAYE/NI Payable	-2,605.15			41,261.46		-38,656.31		0.00
Pension Payable	-651.40			10,171.51		-10,480.97		-960.86
Accruals and Deferred Income - unrestricte	-1,620.00	1,620.00	-17,027.31	-2,275.69	-270.00			-19,573.00
Total Funds - Restricted	-35,392.00							-35,392.00
Total Funds - Unrestricted	-128,569.76							-128,569.76
Deficit								**3,865.07**

Donations Restricted								0.00
Donations Unrestricted			-45,656.15					-45,656.15
Fundraising Restricted								0.00
Fundraising Unrestricted			-16,470.27					-16,470.27
Furlough Restricted								0.00
GRANTS Restricted			-31,250.00					-31,250.00
GRANTS Unrestricted			-26,045.00					-26,045.00
Housing Benefit Restricted								0.00
Housing Benefit Unrestricted			-84,568.77					-84,568.77
Interest income			-16.52					-16.52
Residents Service Charges Unrestricted								0.00
Support Services Restricted								0.00
Support Services unrestricted			-53,691.00					-53,691.00
Rebecca House Rent Restricted								0.00
Rebecca House Rent Unrestricted								0.00
Rent Restricted								0.00
Rent Unrestricted			-35,994.30					-35,994.30
YP Service Charge - Restricted								0.00
YP Service Charge - Unrestricted			-5,022.54					-5,022.54
Fundraising Events - unrestricted			6,133.74					6,133.74
Fundraising Events								0.00
Outings - Residents			1,073.09					1,073.09
Outings - Residents - Restricted			63.82					63.82
GEX Admin Costs			1,672.74					1,672.74
GEX Admin Costs - restricted								0.00
Resident welfare								0.00
Resident welfare - restricted								0.00
Salary - unrestricted			114,169.69	-132,162.47		167,653.99		149,661.21
Salary - restricted			17,992.78					17,992.78
PAYE liability			38,684.16	-38,684.16				0.00
SMP/SSP Reclaim								0.00
Employers National Insurance						10,035.48		10,035.48
Employers Pension			10,515.55	-10,487.70		3,610.28		3,638.13
Agency Staff - restricted								0.00
Agency Staff - unrestricted			1,603.20	14.58				1,617.78
Bank staff			2,670.25					2,670.25
Bank staff - restricted								0.00
Staff Training Education			1,867.40					1,867.40
Staff Training Education - restricted			3126.00					3,126.00
Support Services Unrestricted			1,039.54					1,039.54
Support Services Restricted			11.89					11.89
Cornerstone								
Rent Cornerstone			12,646.15					12,646.15
Council Tax Cornerstone								0.00
Council Tax Cornerstone - restricted								0.00
Broadband Cornerstone			386.53					386.53

Young People and Children First
Accounts to 30th September 2022

ETB

Balance Sheet	OB	OB Adj	Quickbooks Movement	Adjustments	PP & Acc	Payroll	FA & Depn	Summary
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Broadband Cornerstone - restricted								0.00
Utilities at Cornerstone			2,695.15					2,695.15
Utilities at Cornerstone - restricted								0.00
Insurance Cornerstone House			560.86					560.86
Repair and maintenance Cornerstone			7,758.59					7,758.59
Repair and maintenance Cornerstone - restricted								0.00
Cornerstone - Household Products			97.78					97.78
Rebecca House								
Rent Rebecca House			10,327.27					10,327.27
Rent Rebecca House - restricted								0.00
Broadband Rebecca House			386.53					386.53
Broadband Rebecca House - restricted								0.00
Utilities Rebecca House			2,588.82					2,588.82
Utilities Rebecca House - restricted								0.00
Rebecca House - Insurance - restricted								0.00
Rebecca House - Insurance - unrestricted			100.88					100.88
Repair and maintenance Rebecca House			6,940.33					6,940.33
Repair and maintenance Rebecca House - restricted			145.48					145.48
Hope House								
Hope House - Rent			5,940.73					5,940.73
Hope House - Rent - Restricted			8,260.27					8,260.27
Hope House - Broadband			196.26					196.26
Hope House - Broadband - Restricted			159.94					159.94
Utilities Hope House			1,224.50					1,224.50
Utilities Hope House - restricted			897.86					897.86
Hope House - Furniture			29.11					29.11
House Furniture - restricted			2544.54					2,544.54
Hope House - Household Products			875.96					875.96
Hope House - Household Products - Restricted			1,313.15					1,313.15
Repair and maintenance Hope House			2,068.40					2,068.40
Repair and maintenance Hope House - Restricted			532.95					532.95
Council Tax			5,088.90					5,088.90
Council Tax - restricted			439.03					439.03
Insurance -Charity liability Insurance restricted			157.84					157.84
Insurance -Charity liability Insurance unr			3,557.00					3,557.00
Telephone Expense								0.00
Telephone Expense - restricted								0.00
Household products - restricted								0.00
Household products - unrestricted								0.00
Cleaning Expense								0.00
Volunteer Expenses			367.00					367.00
Staff welfare			3,100.64					3,100.64
Staff welfare - restricted			776.56					776.56
Computer and Internet Expenses			3,481.84	-493.14				2,988.70
Computer and Internet Expenses - restricted								0.00
Computer Costs								0.00
Office Supplies			9.00	-9.00				0.00
Printing, Postage and Stationery			1,761.99	-866.50				895.49
Dues and Subscriptions			1,800.42		-966.32			834.10
Travel and Subsistence Expense								0.00
Travel and Subsistence Expense - restricted								0.00
Staff - Mileage			2,151.13					2,151.13
Staff - Mileage - Restricted								0.00
Staff - Mobile Phones			1,694.02					1,694.02
Staff - Mobile Phones - Restricted								0.00
Advertising/Promotional								0.00
Accountancy		-1,620.00		2,970.00	270.00			1,620.00
DBS checks			396.00					396.00
DBS checks - restricted								0.00
Professional Fees			2,970.00	-2,957.00				13.00
Professional Fees - Restricted			1,448.00					1,448.00
Business Licenses and Permits				501.75				501.75
Office Licence Fee			5,579.55					5,579.55
Office Licence Fee - restricted								0.00
Bank charges			120.00					120.00
Office - Rent			501.75	-501.75				0.00
Purchases			169.61					169.61
Fixture & Fittings Depreciation							179.86	179.86
Fixture & Fittings Depreciation - restricted							549.73	549.73
Office Equipment Depreciation							437.08	437.08
Profit/(Loss) on Disposal of Fixed Assets								0.00
Depreciation Expense			729.59	-729.59				0.00
Meetings			232.75					232.75
Deficit								**-3,865.07**

Young People and Children First
Accounts to 30th September 2022

Opening Balance Adjustments

Prepayments

HMO License Fee for Cornerstone (03/03/21 - 02/03/22)

Amount Paid	1,197.00
Amount in Period	695.24
Amount Prepaid	501.76

Journal:

Details	DR	CR
Business Licenses and Permits	501.76	
Prepayments		501.76
	501.76	**501.76**

Centrepoint Network Membership (20/05/21 - 19/05/22)

Amount Paid	275.00
Amount in Period	100.96
Amount Prepaid	174.04

Journal:

Details	DR	CR
Dues and Subscriptions	174.04	
Prepayments		174.04
	174.04	**174.04**

NVCO Membership (03/09/21 - 02/09/22)

Amount Paid	175.00
Amount in Period	13.42
Amount Prepaid	161.58

Journal:

Details	DR	CR
Dues and Subscriptions	161.58	
Prepayments		161.58
	161.58	**161.58**

Accruals

Accountancy Fees

Journal:

Details	DR	CR
Accruals and Deferred Income - unrest	1,620.00	
Accountancy		1,620.00
	1,620.00	**1,620.00**

Young People and Children First
Accounts to 30th September 2022

Quickbooks Movements

Trial Balance at 30th September 2020		Trial Balance as at 30th September 2021		Movement for the Year	
Details	**Amount**	**Details**	**Amount**	**Details**	**Amount**
Barclays Current	119,501.69	Barclays Current	140,687.27	Barclays Current	21,185.58
Barclays Savings	34,139.53	Barclays Savings	34,154.32	Barclays Savings	14.79
Petty Cash - CS	51.17	Petty Cash - CS	29.02	Petty Cash - CS	-22.15
Petty Cash - Office	384.57	Petty Cash - Office	1,010.94	Petty Cash - Office	626.37
Petty Cash - RH	54.08	Petty Cash - RH	22.98	Petty Cash - RH	-31.10
Petty Cash HH	0.00	Petty Cash HH	56.18	Petty Cash HH	56.18
Debtors	0.00	Debtors	0.00	Debtors	0.00
Other Debtors and Prepayments	13,850.66	Other Debtors and Prepayments	4,463.00	Other Debtors and Prepayments	-9,387.66
Prepaid Insurance	1,065.59	Prepaid Insurance	1,420.52	Prepaid Insurance	354.93
Rent prepayment	480.00	Rent prepayment	480.00	Rent prepayment	0.00
Accumulated Depreciation	-6,703.96	Accumulated Depreciation	-7,676.74	Accumulated Depreciation	-972.78
Depreciation charge for the year	-972.78	Depreciation charge for the year	-729.59	Depreciation charge for the year	243.19
Fixed Assets - IT (Addition)	523.58	Fixed Assets - IT (Addition)	523.58	Fixed Assets - IT (Addition)	0.00
Fixed Assets - IT (depreciation charge)	-130.90	Fixed Assets - IT (depreciation charge)	-130.90	Fixed Assets - IT (depreciation charge)	0.00
Fixtures and Fittings Cost	10,595.07	Fixtures and Fittings Cost	10,595.07	Fixtures and Fittings Cost	0.00
Furniture and Equipment	0.00	Furniture and Equipment	0.00	Furniture and Equipment	0.00
Office Equipment Cost	0.00	Office Equipment Cost	0.00	Office Equipment Cost	0.00
Accruals and Deferred Income	-4,876.55	Accruals and Deferred Income	-21,903.86	Accruals and Deferred Income	-17,027.31
Rent Deposit	-4,000.00	Rent Deposit	-6,160.00	Rent Deposit	-2,160.00
Retained Earnings	-139,017.06	Retained Earnings	-163,961.75	Retained Earnings	
		Donations	-45,656.15	Donations	-45,656.15
		Fundraising	-16,470.27	Fundraising	-16,470.27
		Grants	-57,295.00	Grants	-57,295.00
		Housing Benefit	-84,568.77	Housing Benefit	-84,568.77
		Rent	-35,994.30	Rent	-35,994.30
		Support Services	-53,691.00	Support Services	-53,691.00
		YP Service Charge	-5,022.54	YP Service Charge	-5,022.54
		Cornerstone - Broadband	386.53	Cornerstone - Broadband	386.53
		Cornerstone - Household Products	97.78	Cornerstone - Household Products	97.78
		Cornerstone - Insurance	560.86	Cornerstone - Insurance	560.86
		Cornerstone - Rent	12,646.15	Cornerstone - Rent	12,646.15
		Cornerstone - Repair and maintenance	7,758.59	Cornerstone - Repair and maintenance	7,758.59
		Cornerstone - Utilities	2,695.15	Cornerstone - Utilities	2,695.15
		Council Tax (deleted)	5,527.93	Council Tax (deleted)	5,527.93
		GEX Admin Costs (deleted)	1,672.74	GEX Admin Costs (deleted)	1,672.74
		Hope House - Broadband	356.20	Hope House - Broadband	356.20
		Hope House - Furniture	2,573.65	Hope House - Furniture	2,573.65
		Hope House - Household Products	2,189.11	Hope House - Household Products	2,189.11
		Hope House - Rent	14,201.00	Hope House - Rent	14,201.00
		Hope House - Repair and maintenance	2,601.35	Hope House - Repair and maintenance	2,601.35
		Hope House - Utilities	2,122.36	Hope House - Utilities	2,122.36
		Office - Bank charges	120.00	Office - Bank charges	120.00
		Office - DBS checks	396.00	Office - DBS checks	396.00
		Office - Depreciation Expense	729.59	Office - Depreciation Expense	729.59
		Office - Fundraising Events	6,133.74	Office - Fundraising Events	6,133.74
		Office - Insurance (Charity)	3,714.84	Office - Insurance (Charity)	3,714.84
		Office - IT Expenses & Telephone	3,481.84	Office - IT Expenses & Telephone	3,481.84
		Office - Meeting Costs	232.75	Office - Meeting Costs	232.75
		Office - Professional Fees	4,418.00	Office - Professional Fees	4,418.00
		Office - Rent	501.75	Office - Rent	501.75
		Office - Stationery/Exes/Keys	920.31	Office - Stationery/Exes/Keys	920.31
		Office Licence Fee (deleted)	5,579.55	Office Licence Fee (deleted)	5,579.55
		Office Supplies Keys (deleted)	9.00	Office Supplies Keys (deleted)	9.00
		Printing, Postage and Stationery (deleted)	841.68	Printing, Postage and Stationery (deleted)	841.68
		Purchases (deleted)	169.61	Purchases (deleted)	169.61
		Rebecca House - Broadband	386.53	Rebecca House - Broadband	386.53
		Rebecca House - Insurance	100.88	Rebecca House - Insurance	100.88
		Rebecca House - Rent	10,327.27	Rebecca House - Rent	10,327.27
		Rebecca House - Repair and maintenance	7,085.81	Rebecca House - Repair and maintenance	7,085.81
		Rebecca House - Utilities	2,588.82	Rebecca House - Utilities	2,588.82
		Staff - Agency staff	1,603.20	Staff - Agency staff	1,603.20
		Staff - Bank staff	2,670.25	Staff - Bank staff	2,670.25
		Staff - Dues and Subscriptions	1,800.42	Staff - Dues and Subscriptions	1,800.42
		Staff - Mileage	2,151.13	Staff - Mileage	2,151.13
		Staff - Mobile Phones	1,694.02	Staff - Mobile Phones	1,694.02
		Staff - PAYE liability	38,684.16	Staff - PAYE liability	38,684.16
		Staff - Pensions	10,515.55	Staff - Pensions	10,515.55
		Staff - Salary	132,162.47	Staff - Salary	132,162.47
		Staff - Training Education	4,993.40	Staff - Training Education	4,993.40
		Staff - Welfare	3,877.20	Staff - Welfare	3,877.20
		Volunteer - Expenses	367.00	Volunteer - Expenses	367.00
		YP - Activities & Outings	1,136.91	YP - Activities & Outings	1,136.91
		YP - Welfare, Support, Therapy	1,051.43	YP - Welfare, Support, Therapy	1,051.43
		Interest income	-16.52	Interest income	-16.52
			0.00		0.00

Young People and Children First
Accounts to 30th September 2022

Adjustments

Move payroll transactions to balance sheet

Journal:

Details	DR	CR
Net Wages	132,162.47	
PAYE/NI Payable	38,684.16	
Pension Payable	9,534.69	
Salary - unrestricted		132,162.47
PAYE liability		38,684.16
Employers Pension		9,534.69
	180,381.32	**180,381.32**

Reverse accrual of PAYE liability for prior year

Journal:

Details	DR	CR
PAYE/NI Payable	2,605.15	
Accruals and Deferred Income - unrestricted		2,605.15
	2,605.15	**2,605.15**

Reverse Pension accrual reversal from prior year and for next year

Journal:

Details	DR	CR
Pension Payable	651.40	
Accruals and Deferred Income - unrestricted	329.46	
Employers Pension		980.86
	980.86	**980.86**

Reverse depreciation journal

Journal:

Details	DR	CR
Accumulated Depreciation	972.78	
Depreciation charge for the year		243.19
Depreciation Expense		729.59
	972.78	**972.78**

Adjust reversal of prepayments from prior year

Journal:

Details	DR	CR
Other Debtors and Prepayments	837.37	
Prepayments		837.37
Business Licenses and Permits	501.75	
Office - Rent		501.75
	1,339.12	**1,339.12**

Move Accountancy Fees out of Professional Fees

Young People and Children First
Accounts to 30th September 2022

Adjustments

Journal:

Details	DR	CR
Accountancy	2,565.00	
Professional Fees		2,565.00
	2,565.00	**2,565.00**

Move Printers out of Stationery

Journal:

Details	DR	CR
Office Equipment Cost	862.50	
Printing, Postage and Stationery		862.50
	862.50	**862.50**

Move Companies House filing fee to Professional Fees

Journal:

Details	DR	CR
Professional Fees	13.00	
Printing, Postage and Stationery		13.00
	13.00	**13.00**

Move Office Supplies to Stationery

Journal:

Details	DR	CR
Printing, Postage and Stationery	9.00	
Office Supplies		9.00
	9.00	**9.00**

Move Laptops out of Computer Expenses

Journal:

Details	DR	CR
Office Equipment Cost	493.14	
Computer and Internet Expenses		493.14
	493.14	**493.14**

Move overpayments for NI/Pension to P&L

Journal:

Details	DR	CR
Employers National Insurance	27.85	
Employers Pension	14.58	
PAYE/NI Payable		27.85
Pension Payable		14.58
	42.43	**42.43**

Young People and Children First
Accounts to 30th September 2022

Prepayments & Accruals

Prepayments

Centre Point Network Membership (24/05/22 - 23/05/23)

Amount Paid	300.00
Amount in Period	106.85
Amount Prepaid	193.15

Journal:

Details	DR	CR
Prepayments	193.15	
Dues and Subscriptions		193.15
	193.15	**193.15**

Triangle Consulting Star Online Licence Fee (13/07/22 - 12/07/23)

Amount Paid	792.00
Amount in Period	173.59
Amount Prepaid	618.41

Journal:

Details	DR	CR
Prepayments	618.41	
Dues and Subscriptions		618.41
	618.41	**618.41**

NVCO - TU (04/08/22 - 03/08/23)

Amount Paid	184.00
Amount in Period	29.24
Amount Prepaid	154.76

Journal:

Details	DR	CR
Prepayments	154.76	
Dues and Subscriptions		154.76
	154.76	**154.76**

Accruals

Accrue in Accountancy Fees

Journal:

Details	DR	CR
Accountancy	270.00	
Accruals and Deferred Income - unrestricted		270.00
	270.00	**270.00**

Young People and Children First
Accounts to 30th September 2022

Fixed Asset Register

Fixtures and Fittings - 25% Reducing Balance
Restricted

Date	Details	Cost	Additions	Disposal	Depreciation B/F	Charge for Year	Disposals	NBV
14/04/2016	- NEWBURY BENCHMARX - B01620 BBP Cornerston	5,374.15			4,098.84	318.83		956.48
	CDK - beds/bedding/welcome pack	2,189.29			1,265.68	230.90		692.71
		7,563.44	**0.00**	**0.00**	**5,364.52**	**549.73**	**0.00**	**1,649.19**

Fixtures and Fittings - 25% Reducing Balance
Restricted

Date	Details	Cost	Additions	Disposal	Depreciation B/F	Charge for Year	Disposals	NBV
19/10/2015	Cheque - 100012 Trailer Deposit	500.00			381.34	29.67		89.00
27/01/2016	New trailer - 100048	2,531.65			1,930.88	150.19		450.58
		3,031.65	**0.00**	**0.00**	**2,312.22**	**179.86**	**0.00**	**539.57**

Office Equipment - 25% Reducing Balance
Unrestricted

Date	Details	Cost	Additions	Disposal	Depreciation B/F	Charge for Year	Disposals	NBV
10/12/2020	New PC for CEO	523.58			130.90	98.17		294.51
	2022 Additions							
10/01/2022	2 x Laptops (Amy/Admin)		493.14			123.29		369.86
26/07/2022	2 x Printers		431.25			107.81		323.44
13/09/2022	Printers		431.25			107.81		323.44
		523.58	**1,355.64**	**0.00**	**130.90**	**437.08**	**0.00**	**1,311.24**

	Fixtures & Fittings	Office Equipment	Total
Cost as at 30th September 2021	10,595.09	523.58	11,118.67
Additions	0.00	1,355.64	1,355.64
Disposals	0.00	0.00	0.00
Cost as at 30th September 2022	**10,595.09**	**1,879.22**	**12,474.31**
Depreciation as at 30th September 2021	-7,676.75	-130.91	-7,807.66
Charge for Year	-729.59	-437.08	-1,166.67
Elimination on Disposal	0.00	0.00	0.00
Depreciation as at 30th September 2022	**-8,406.34**	**-567.99**	**-8,974.32**
NBV as at 30th September 2021	2,918.34	392.68	3,311.02
NBV as at 30th September 2022	2,188.75	1,311.24	3,499.99

Young People and Children First
Accounts to 30th September 2022

Review

1. Recode unrestricted accountancy fees from Pl

	DR	CR
Accountancy	405.00	
Professional Fees		405.00
	405.00	405.00

982.00 Funds - Transfer from another fund
982.50 Funds - Transfer to another fund

YOUNG PEOPLE AND CHILDREN FIRST

England & Wales - Charity number 1157870

Accounts

Company registration number: 08692587
Charity registration number: 1157870

Young People and Children First

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2021

RiverView Portfolio Limited
1 Market Hill
Calne
Wiltshire
SN11 0BT

Young People and Children First

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Young People and Children First

Trustees' Report

OBJECTIVES AND ACTIVITIES

Background of the Charity

Young People and Children First(YPACF) was launched as an independent charity in 2008, firstly under a previous named charity, Children First West Berkshire. YPACF is based in West Berkshire and has two shared houses in Thatcham, Berkshire. The charity was set up in 2008 by foster parents John and Patsy Stone to fill a gap in provision for care leavers. Young People and Children First has over 10 years' experience successfully delivering services to young people in need. Its profile and reputation have continued to grow locally over the past decade.

The Charity's charitable purpose

The Charity is established for the benefit of children and young people who are, or have been, in care (our priority focuses on young care leavers) and other homeless young people aged between 16 - 25.

Our vision

Young People and Children First wants to see a world where every child leaving care has the opportunity to have a safe place to live and to receive the guidance and support they need to bridge the critical gap between foster care and independent living. We want every young person to develop the life skills, coping strategies and confidence they need to achieve their full potential.

Our mission statement

Every child and young adult should have the right to be happy, healthy, safe, and successful.

Our values

We believe that care leavers should enjoy the same rights and opportunities as other children and young people as set out in the United Nations Convention on the Rights of the Child, including access to activities and opportunities that suit their needs, abilities, and aspirations.

Our aims

To provide a safe and comfortable home, life skills and work and learning opportunities that will develop young peoples' skills and capacities to enable them to participate in society as mature and responsible individuals.

Why our work is needed

Young people who have been in care, have often been exposed to neglect and abuse. This abuse can be physical, emotional, psychological and/or sexual. Their childhood and young adulthood is fractured and unstable as a result of the abuse they have endured/witnessed. When children and young people are taken into care they are, understandably distressed, traumatised and frequently have significant mental health issues. The impact of these experiences has a profound impact on them. The long-term consequences of abuse and neglect can manifest in many ways, including:

- Low self-esteem/self-worth
- Lack of confidence
- Lack of trust (in themselves and others) creating problems with forming personal relationships and parenting
- Anger

- Guilt (thinking the abuse was "their fault")
- Anxiety
- Depression
- Self-harm
- Substance abuse.

Children and young people need stability and security to enable them to flourish. Yet sadly the experience of children and young people who are in care/care leavers is instability and flux. It is not unusual for them to have had a significant number of Social Workers and placements with Foster Carers during their childhood/adolescence, resulting in changes in schools/friends and family. This has a negative impact on them and consequently many young people leaving the care system have had reduced opportunities. They are often uneducated (with poor literacy skills) , have limited practical skills and knowledge of basic life skills and poor emotional literacy, which impedes their ability to fulfil their personal potential. It is not uncommon for there to be limited, poor preparation for leaving care and this can result in a lack of suitable accommodation and support. Consequentially, many young people leaving the care system do not have the personal responsibility or discipline to cope with living independently, this is further exacerbated by their lack of a robust social support network.

Our Ambition

During the 13 years the charity has existed the ambition of the charity has remained constant. This is to provide a safe, stable environment for the young people using its services. Once they arrive at one of our houses and are "settled in", we can then begin working with them: this entails offering a range of opportunities and provisions to enable them to acquire and embed the skills, knowledge, and confidence to enable them to move successfully to independent living.

We are proactive and use a "person centred" and holistic approach in our work with young people. This entails working closely with other relevant organisations and services. Using this approach enables us to ascertain the individual needs of the young person are fully considered and are at the centre of everything we do. Working in this way, together we can create a "pathway" for the young person to walk along at their own pace. Effective work with the young people entails providing both practical, emotional and psychological support. This can include:

Emotional/Psychological Support

Relevant and timely emotional/psychological support is provided by our support workers in tandem with specialists to help with attachment disorders and other associated issues related to Adverse Childhood Experiences. This aids the development of their self- esteem, self-respect, confidence, self-worth and trust (this latter area can often be very difficult as distrust of others (particularly adults) is common but not unexpected, often as a consequence of their fractured lives")) .

Practical support

Work related: CV writing, interview and presentation skills, support with core subjects such as English and Maths, help with researching, securing, and maintaining volunteering opportunities, routes into education courses, training and employment. This gives them the opportunity to "try out" and work towards embedding these skills and knowledge.

Life skills support

- Budgeting and money management, opening a bank account

- Cooking (on a budget)
- Self-care, hygiene and nutrition
- Understanding their rights and responsibilities
- Food shopping and food handling
- House maintenance (taking responsibility for keeping their rooms and the rest of the house clean and tidy so they can continue to live in a comfortable environment)
- Recognising when to include, seek help from other specialists and people (including volunteers). This is key to ensuring successful outcomes for the young people.

Our overall ambition is for them to fully make use of the opportunities available for them. We want them to flourish and have a happy and successful future (however they define this) so they can move on as responsible people who can participate fully in society.

For some young people, their progress as they navigate their pathway will be slow and they may often stumble. However, with ongoing support and a focus on them as individuals, each step helps them to progress and navigate their future path.

Our Staff and volunteers

Young People and Children First has the capacity to deliver its work and learning programme with the support from highly skilled and experienced staff. The core team of full and part time staff include:

- CEO
- Support Manager
- Support Workers
- Fundraiser
- Office Administrator
- Live-in Supervisors
- Bank Staff (when required).

This ensures that the planning and coordination of our programmes are efficient and effective. Young People and Children First also recruit, train and supervise a number of skilled volunteers.

Volunteers are recruited according to the needs of the young people and the Charity. We have volunteers who are tutors, assisting with for example, English Language and Math, to enable the young people to pass their GCSE's, interview skills, help with CV writing, assisting them to develop their careers. Other befrienders assist with cooking, crafts and outside exercise. We also have volunteers for house maintenance and admin and fundraising.

Activities

The charitable objectives of the charity (which are set out in its constitution), are to advance in life and relieve the needs of young people through:

- the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve confidence and their conditions of life
- providing support and activities which develop their skills capacities to enable them to participate in society as mature and responsible individuals.

Utilising a "holistic" and person-centred approach, the charity fulfils the objectives and activities above. We believe the environment in which the young people live is paramount to enabling them to settle in and feel "at home".

We have three family sized houses, which can house up to 10 young people (in total) . All houses are in local residential settings, near to the town centre of Thatcham, with all its requisite facilities (shops, health facilities, GP surgeries, dentists, Hospital, Library, Community Centre, transport facilities.)

Having three houses ensures the environment the young people live in is not institutional (e.g. a large hostel) and the young people are not "lost" which helps the young people feel safe and valued. In addition to the support workers and support manager, there is a live-in supervisor in each house who provides security, emotional support, and encourages the young people to participate in and develop skills in carrying out routine household chores.

Each young person has a personalised development plan. This is created and monitored with the young person using the nationally recognised tool, Outcomes Star. This helps them to not only be the architect of their plan and be active participants in this, but it is also a visual tool, so they can see the progress they make and where they need more practical and/or emotional support.

Beneficiaries of the work

The charity has been operating for over 12 years. We are pleased to report that this year we have maintained our frontline work with our beneficiaries at all times, even during lockdowns. The opening of a third house has also been achieved.

Our priority for access to our services is for care leavers who have left foster care/are homeless and need support to develop their life skills. Where we have vacancies and there are no care leavers requiring our services, we also work with other young homeless people (16-25) . Many of the young people we work with have additional issues that require ongoing support. This includes young people on the autistic spectrum, with literacy and learning difficulties, mental ill health and challenging behaviours.

The barriers faced by young people who have been in the care system, have been homeless and experienced instability in their lives can often feel unsurmountable. In comparison to their peers, they are more likely to have lower social skills and expectations, experience mental ill health (anxiety, depression) , lower educational achievement leading to difficulties in accessing employment, further education, training. Post foster care, without ongoing access to suitable housing, they are more likely to experience sofa surfing and/or rough sleeping which bring with them additional concerns which also corrode their ability to improve their life. This continuation of their fractured lives is dangerous, making them more vulnerable to being exploited (e.g. trafficking, sexual abuse, criminal activity) .

National statistics for 2021 highlight that:

- The number of children in care in 2021 rose again to 80,850, a 1% increase continuing the rise seen in previous years
- 44,590 young people left care in England aged 17 -21 years.
- For 19 to 21 year olds 29% were in education (6% higher education, 22% education other than higher education); 41% were not in education, employment or training (NEET), compared to around 12% of all young people aged 19 to 21 years old
- One third of care leavers become homeless in the first two years immediately after they leave care and 25% of homeless people have been in care at some point in their lives
- Nearly half of all young men (21 and under) in custody have experience of the care system.

- 46% of homeless young people say that not having the right qualification is a barrier to getting a job.
- 40% of care leavers say not having sufficient savings for a deposit was a barrier to accessing accommodation.

Achievements and performance (2020-2021)

This year our committed staff and volunteers have provided significant support and a range of activities with our young people under extreme circumstances due to Covid 19 restrictions. Achievements this year have included:

- Opened a third housing project, Hope House, bringing the total number of young people in our supported housing at any one time to 10.
- Continued face to face support for all our young people during the pandemic, including during all lock downs.
- A home and support to 14 young people. This included 6 new young people during this time.
- Of these 14 young people, 6 had a mild to significant learning disability – of which 4 was related to diagnosis on the Autistic Spectrum.
- Of the 14 young people during this year, 4 left and 10 remained into the following year (2021/2022).

One of the priorities of the charity is that young people accepting a place with the charity begin to engage with work (paid and/or voluntary) and learning. This can sometimes be difficult as often there has been little or no structure to their lives and coupled with their limited education this can often be a struggle for them.

Our support staff provide in-depth support and work persistently and patiently with the young people to help them find and secure work and learning opportunities. Our staff have a breadth of knowledge of local organisations and excellent relationship with the local college and the volunteer bureau.

Equal Opportunities and Diversity Statement

As a responsible charity, YPACF's commitment to equality opportunities and diversity is robust. This commitment includes all who receive our services (the young people), our staff and Trustees, volunteers, professional colleagues and all who come into contact with the charity. We respect and value diversity and our perspective is that it adds to and enriches the charity, enabling all to benefit.

We strive to ensure that this commitment remains robust and therefore we remain vigilant to practices that could undermine this.

All, irrespective of race, colour, ethnic or national origins, religion, gender, sexuality, age, marital status, disability are encouraged and enabled to participate in the services and activities of the charity.

Quality Assurance

The charity is committed to maintaining and improving our quality assurance in all aspects of our work. This requires all working within the charity (employees, volunteers, Trustees) to be involved in this aspect of our work.

We continue to enhance our existing quality assurance. We review and revise existing policies as per policy schedule ensuring they remain "fit for purpose". We run separate committees which include staff/Trustees/external personnel. This provides a more distinct focus on these specific areas of the charity. These are:

- Residents Committee
- Finance Committee
- HR Committee
- Property Committee
- Fundraising and Marketing Committee.

To support these committees, we also have:

- A Quality Assurance Framework - for resident and support services
- A Financial Controls policy and procedure.

The committees have distinct responsibility for differing aspects of the organisation and enhance our quality assurance, enabling the charity to identify risks and address these quickly and effectively.

Our Funders

To enable us to continue to provide our much-needed housing and services for young people, we rely on fundraising, donations and grants. We are very grateful to all our supporters and friends who provide much needed funding and ongoing practical support. We are also very grateful to Foundation IT who have continued to support us as their Charity of the Year in 2020-2021.

Our main funders this year have included:

- Foundation IT
- Greenham Trust
- Nationwide
- J Finance Ltd
- Englefield Trust
- Sovereign Housing

Charitable activities

Key performance indicators are recorded for many areas of the charity's work, below are the main ones for the year:

- 5 out of the 14 young people during this year have obtained work
- 5 young people are in education
- 1 young person is engaged in regular volunteering work
- The charity maintained a sustainable financial position
- Saw high occupancy levels, demonstrating the continued need for our services.

FINANCIAL REVIEW

Financial position

Trustees' Report

Our total income increased from £212,385 to £231,046 in 2020/2021. This was as a consequence of our significant focus on fundraising, primarily via donations, during this year.

Despite the increase in income, our expenditure remanined in line with last year.At the end of the financial year 2020/2021 the charity's total reserves as at 30th September 2021 were £163,962. The Trustees believe that this amount of reserves provides a more robust foundation for the charity enabling them to develop and implement our future plans (as above) whilst also being aware of the challenging climate of securing additional funding.

Investment policy and objectives

Discretional investment powers are delegated to the charity's Trustees.

Reserves policy

The Trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The Trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The charity intends to hold, as a minimum, a Reserve Fund equal to the sum required to run down, in a planned way, all projects over a period of three months taking into account monies still incoming. Further to the Reserves policy, the Trustees consider that there should be funds equivalent to 6 months expenditure with a target of at least £66,000 and this would provide a basis on which to expand the services provided by Young People and Children First. Overall, this in line with the Charity Commission's own recommendations about reserves.

FUTURE PLANS

Our future plans for 2021-2022. We aim to:

- Work closely with Greenham Trust to explore an opportunity to convert office space into studio flats as an extension of our service.
- Take all the advantages provided by Lloyd's Foundation to further secure the foundations of the charity, in preparation for growth.
- Grow our Inreach and Outreach service
- Continue to increase our range of volunteers, providing opportunities for people to develop their interests and skills and "give back "to their local community.
- Increase our Trustee Board. In developing our Trustee Board in addition to the previously mentioned skills required we will also strive to develop a more diverse board, which is reflective of both the demographics of the local area and the work we do.
- Further develop our links with bordering county councils and stakeholders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Young People and Children First

Trustees' Report

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company is a company limited by guarantee and is governed by its Memorandum and

Articles of Association dated 16 September 2013.

In the event that the charitable company is wound up the liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the company whilst they are a member or within one year of ceasing to be a member.

Organisational structure

The charitable company must have at any given time have at least three Trustees. During 2020-2021 the Trustee Board met every two months.

Day to day responsibility for the provision of services rests with its CEO Tracy Underwood along with other officers to whom work is delegated accordingly. The Chair (Tim Dyson) is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Board/Trustee Structure (for the financial year 2020-2021) are as follows:

Full Trustees Board

YPACF Chair – Tim Dyson (from 21 January 2019, appointed Chair July 2019)

TRUSTEE - J M Stone – appointed 20.7.14 (retired March 2021)

TRUSTEE - Mrs E M Bhattacharyya – appointed 01.03.15

TRUSTEE - P E Greenan - appointed 2.7.18

TRUSTEE - P A Harris - appointed 4.3.19

TRUSTEE - Ms A J Savage - appointed 30.6.19

TRUSTEE – Mrs A.K. Salmon – appointed 16.12.19

TRUSTEE – Mrs K Ferris – appointed 03.08.20

TRUSTEE -Mr S Perkins -appointed 03.08.20

Committee Structure

Residents Committee

Trustees with care/community experience including Founder

Support Manager (staff)

CEO

Finance Committee

Trustees with accounting and business experience including Founder

CEO

Property Committee

Trustees with property experience including Founder

Support Manager (staff)

Fundraising and Marketing Committee

Trustees with business and marketing experience incl. Founder

CEO

Paid Management Staff Structure + volunteers

Chief Executive Officer

Support Manager

Administrative Officer

Volunteers (charity and office functions)

House 1: Cornerstone

Live-in Supervisor

Support Workers

House 2: Rebecca House

Live-in Supervisor

Support Workers

Future 3: Hope House

Live-in Supervisor

Support Workers

Induction and training of new Trustees

Appointment of Trustees

The Board has widened its membership and at the same time broaden the skill set that the Board has to draw upon. We undertook a skills audit of existing Trustees in 2020 which helped the Board identify where the "gaps" were, enabling the charity to actively seek people with these skills. These included Human Resources, Fundraising and Marketing, Mentoring and Digital/Social Media.

Trustee induction

The Trustee Board has reviewed its processes and procedures for recruiting and inducting new

Trustees' Report

Trustees. A new process is now in place. This process includes the provision of Charity Commission documents about the responsibilities of Trustees, copies of the charity's governing document, the latest Report and Accounts and induction into the work of the charity, its aims and objectives and the roles and responsibilities of members of the Board and key staff will be provided to them once they are approved as a Trustee by the Trustee Board and have attended their first Trustee Board meeting.

Risk management

The Trustees are fully aware of their duty to identify and review risks to which the charity is exposed.

Reviewing the charity's principal risks and uncertainties is done informally at its regular two monthly Trustee Board meetings. A formal risk register has been developed and is a working document - for the Trustee Board to determine over all risks to the charity.

Asset cover for funds

Note 11 sets out an analysis of the assets attributable to various funds. These assets are sufficient to meet the charity's obligations on a fund-by fund-basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08692587 (England and Wales)

Registered Charity number

1157870

Registered office

7 Venture West

Greenham Business Park

Thatcham

Berkshire

RG19 6HX

Independent examiner

RiverView Portfolio Ltd

Approved by order of the board of Trustees on ..30/05/22..

and signed on its behalf by: ..Timothy D. A. Dyson..

T D A Dyson – Chair of Trustees

Young People and Children First

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 30 May 2022 and signed on its behalf by:



.....
Mr Timothy David Anthony Dyson
Trustee

Young People and Children First

Independent Examiner's Report to the trustees of Young People and Children First

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2021 which are set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Young People and Children First (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Young People and Children First are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Young People and Children First as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Riverview Portfolio Ltd

1 Market Hill
Calne
Wiltshire
SN11 0BT

30 May 2022

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	104,248	47,710	151,958
Charitable activities	4	54,169	24,911	79,080
Investment income	5	8	-	8
Total income		158,425	72,621	231,046
Expenditure on:				
Raising funds	6	(879)	-	(879)
Charitable activities	7	(154,440)	(50,783)	(205,223)
Total expenditure		(155,319)	(50,783)	(206,102)
Net income		3,106	21,838	24,944
Net movement in funds		3,106	21,838	24,944
Reconciliation of funds				
Total funds brought forward		125,463	13,554	139,017
Total funds carried forward	17	128,569	35,392	163,961

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	130,410	46,874	177,284
Charitable activities	4	20,324	14,724	35,048
Investment income	5	53	-	53
Total income		150,787	61,598	212,385
Expenditure on:				
Raising funds	6	(1,440)	-	(1,440)
Charitable activities	7	(143,265)	(57,189)	(200,454)
Other expenditure	8	(4,095)	(64)	(4,159)
Total expenditure		(148,800)	(57,253)	(206,053)
Net income		1,987	4,345	6,332
Transfers between funds		644	(644)	-
Net movement in funds		2,631	3,701	6,332
Reconciliation of funds				
Total funds brought forward		122,832	9,853	132,685

The notes on pages 18 to 25 form an integral part of these financial statements.

Young People and Children First

Statement of Financial Activities for the Year Ended 30 September 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Total funds carried forward	17	125,463	13,554	139,017

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 17.

Young People and Children First

(Registration number: 08692587)
Balance Sheet as at 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	3,312	4,247
Current assets			
Debtors	14	15,396	11,229
Cash at bank and in hand	15	154,130	130,198
		169,526	141,427
Creditors: Amounts falling due within one year	16	(8,877)	(6,657)
Net current assets		160,649	134,770
Net assets		163,961	139,017
Funds of the charity:			
Restricted income funds			
Restricted funds		35,392	13,554
Unrestricted income funds			
Unrestricted funds		128,569	125,463
Total funds	17	163,961	139,017

For the financial year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 15 to 25 were approved by the trustees, and authorised for issue on 30 May 2022 and signed on their behalf by:

.....
Mr Timothy David Anthony Dyson
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
7 Venture West Greenham Business Park
Greenham
Thatchman
RG19 6HX

These financial statements were authorised for issue by the trustees on 30 May 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Young People and Children First meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined benefit pension scheme.Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	104,248	47,710	151,958
Total for 2021	104,248	47,710	151,958
Total for 2020	130,410	46,874	177,284

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	54,169	24,911	79,080
Total for 2021	54,169	24,911	79,080
Total for 2020	20,324	14,724	35,048

5 Investment income

	Unrestricted funds General £	Total funds £
Other investment income	8	8
Total for 2021	8	8
Total for 2020	53	53

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		879	879
Total for 2021		879	879
Total for 2020		1,440	1,440

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		33,154	13,626	46,780
Staff costs		105,938	27,960	133,898
Allocated support costs		15,348	9,197	24,545
Total for 2021		154,440	50,783	205,223
Total for 2020		143,265	57,189	200,454

8 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Total for 2021		-	-	-
Total for 2020		4,095	64	4,159

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £
Staff costs during the year were:	
Wages and salaries	124,027
Social security costs	6,479
Pension costs	3,252
Other staff costs	140
	133,898

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 October 2020	4,247	4,247
Additions	3,555	3,555
Disposals	(4,154)	(4,154)
At 30 September 2021	3,648	3,648
Depreciation		
Charge for the year	1,104	1,104
Eliminated on disposals	(768)	(768)
At 30 September 2021	336	336
Net book value		
At 30 September 2021	3,312	3,312
At 30 September 2020	4,247	4,247

14 Debtors

	2021 £	2020 £
Other debtors	15,396	11,229

15 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	154,130	130,198

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	8,877	6,657

17 Funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General	125,463	158,425	(155,319)	128,569
Restricted funds	13,554	72,621	(50,783)	35,392
Total funds	139,017	231,046	(206,102)	163,961

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2020 £
Unrestricted funds					
General	122,832	150,787	(148,800)	644	125,463
Restricted funds	9,853	61,598	(57,253)	(644)	13,554
Total funds	132,685	212,385	(206,053)	-	139,017

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Tangible fixed assets	4,045	(733)	3,312
Current assets	133,401	36,125	169,526
Current liabilities	(8,877)	-	(8,877)
Total net assets	128,569	35,392	163,961

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2020 £
Tangible fixed assets	1,317	2,930	4,247
Current assets	130,803	10,624	141,427
Current liabilities	(6,657)	-	(6,657)
Total net assets	125,463	13,554	139,017

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2021

Unrestricted Funds

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	104,248	130,410
Charitable activities	54,169	20,324
Investment income	8	53
Total income	158,425	150,787
Expenditure on:		
Raising funds	(879)	(1,440)
Charitable activities	(154,440)	(143,265)
Other expenditure	-	(4,095)
Total expenditure	(155,319)	(148,800)
Net income	3,106	1,987
Transfers between funds	-	644
Net movement in funds	3,106	2,631
Reconciliation of funds		
Total funds brought forward	125,463	122,832
Total funds carried forward	128,569	125,463

Young People and Children First

Statement of Financial Activities by fund for the Year Ended 30 September 2021

Restricted Funds

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	47,710	46,874
Charitable activities	24,911	14,724
Total income	72,621	61,598
Expenditure on:		
Charitable activities	(50,783)	(57,189)
Other expenditure	-	(64)
Total expenditure	(50,783)	(57,253)
Net income	21,838	4,345
Transfers between funds	-	(644)
Net movement in funds	21,838	3,701
Reconciliation of funds		
Total funds brought forward	13,554	9,853
Total funds carried forward	35,392	13,554

YOUNG PEOPLE AND CHILDREN FIRST

England & Wales - Charity number 1157870

Accounts

REGISTERED COMPANY NUMBER: 08692587 (England and Wales)
REGISTERED CHARITY NUMBER: 1157870

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 September 2020

for

Young People and Children First

PKB Accountants Limited
Chartered Certified Accountants
Beechey House
87 Church Street
Crowthorne
Berkshire
RG45 7AW

Young People and Children First

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Young People and Children First

Report of the Trustees
for the Year Ended 30 September 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Background of the Charity

Young People and Children First was launched as an independent charity in 2008, firstly under a previous named charity, Children First West Berkshire. YPACF is based in West Berkshire and has two shared houses in Thatcham, Berkshire. The charity was set up in 2008 by foster parents John and Patsy Stone to fill a gap in provision for care leavers. Young People and Children First has over 10 years' experience successfully delivering services to young people in need. Its profile and reputation have continued to grow locally over the past decade.

The Charity's charitable purpose

The Charity is established for the benefit of children and young people who are or have been in care (our priority focuses on young care leavers) and other young homeless young people aged between 16 - 25.

Our vision

Young People and Children First wants to see a world where every child leaving care has the opportunity to have a place to live and receive guidance and support they need to bridge the critical gap between Foster Care and independent living. We want every young person to develop the life skills, coping strategies and confidence they need to achieve their full potential.

Our mission statement

Every child and young adult should have the right to be happy, healthy, safe and successful.

Our values

We believe that care leavers should enjoy the same rights and opportunities as other children and young people as set out in the United Nations Convention on the Rights of the Child, including access to activities and opportunities that suit their needs, abilities and aspirations.

Our aims

To provide a safe and comfortable home, life skills and work and learning opportunities that will develop young peoples' skills and capacities to enable them to participate in society as mature and responsible individuals.

Report of the Trustees for the Year Ended 30 September 2020

OBJECTIVES AND ACTIVITIES
Objectives and aims

Why our work is needed

Young people who have been in Care, have often been exposed to neglect and abuse. This abuse can be physical, emotional, psychological and/or sexual. Their childhood and young adulthood is fractured and unstable as a result of the abuse they have endured/witnessed. When children and young people are taken into care they are, understandably distressed, traumatised and frequently have significant mental health issues. The impact of these experiences has a profound impact on them. The long term consequences of abuse and neglect can manifest in many ways, including:

- Low self-esteem/self-worth
- Lack of confidence
- Lack of trust (in themselves and others) - creating problems with forming personal relationships and parenting
- Anger
- Guilt (thinking the abuse was "their fault")
- Anxiety
- Depression
- Self-harm
- Substance abuse

Children and young people need stability and security to enable them to flourish. Yet sadly the experience of children and young people who are in care/care leavers is instability and flux. It is not unusual for them to have had a significant number of Social Workers and placements with Foster Carers during their childhood/adolescence, resulting in changes in schools/friends and family. This has a negative impact on them and consequently many young people leaving the care system have had reduced opportunities. They are often uneducated (with poor literacy skills), have limited practical skills and knowledge of basic life skills and poor emotional literacy, which impedes their ability to fulfil their personal potential. It is not uncommon for there to be limited, poor preparation for leaving care and this can result in a lack of suitable accommodation and support. Consequentially, many young people leaving the care system do not have the personal responsibility or discipline to cope with living independently, this is further exacerbated by their lack of a robust social support network.

Our Ambition

During the 11 years the charity has existed the ambition of the charity has remained constant. This is to provide a safe, stable environment for the young people using its services. Once they arrive at one of our houses and are "settled in", we can then begin working with them: this entails offering a range of opportunities and provisions to enable them to acquire and embed the skills, knowledge, and confidence to enable them to move successfully to independent living.

We are proactive and use a "person centred" and holistic approach in our work with young people. This entails working closely with other relevant organisations and services, using therapies such as Pat Dogs, especially dealing with anxiety and depression. Using this approach enables us to ascertain the individual needs of the young person are fully considered and are at the centre of everything we do. Working in this way, together we can create a "pathway" for the young person to walk along at their own pace. More specifically it also ensures that our work with them does not simply supplement (add to) existing services for care leavers/young homeless people, but also complements (make whole).

Effective work with the young people entails providing both practical and emotional/psychological support. This can include:

Emotional/Psychological Support:
Relevant and timely emotional/psychological support is provided by our support workers in tandem with specialists to help with attachment disorders and other associated issues related to Adverse Childhood Experiences. This aids the development of their self- esteem, self-respect, confidence, self-worth and trust (this latter area can often be very difficult as distrust of others (particularly adults) is common but not unexpected, often as a consequence of their fractured lives")).

Practical support includes:
Work related: CV writing, interview and presentation skills, support with core subjects such as English and Maths, help with researching, securing, and maintaining volunteering opportunities, routes into education courses, training and employment. This gives them the opportunity to "try out" and work towards embedding these skills and knowledge.

Life skills support includes:
- Budgeting and money management, opening a bank account,
- Cooking (on a budget)
- Self-care, hygiene and nutrition
- Understanding their rights and responsibilities
- Food shopping and food handling
- House maintenance (taking responsibility for keeping their rooms and the rest of the house clean and tidy so that they can continue to live in a comfortable environment)
- Recognising when to include, seek help from other specialists and people (including volunteers). This is key to ensuring successful outcomes for the young people.

Our overall ambition is for them to fully make use of the opportunities available for them. We want them to flourish and have a happy and successful future (however they define this) so they can move on as responsible people who can participate fully in society.

For some young people their progress as they navigate their pathway will be slow and they may often stumble. However, with ongoing support and a focus on them as individuals, each step helps them to progress and navigate their future path.

Our Staff and volunteers
Young People and Children First has the capacity to deliver its work and learning programme with the support from highly skilled and experienced staff. The core team of full and part time staff include:

- CEO
- Support Manager
- Office Administrator
- Support Workers
- Live-in Supervisors
- Bank Staff (when required).

This ensures that the planning and coordination of our programmes are efficient and effective.

Young People and Children First also recruit, train and supervise a number of skilled volunteers. The charity has carried out a skills audit of the volunteer roles we require and advertise these with the local Volunteer Bureau. Several volunteers have been recruited, including an Events Coordinator and Befrienders.

Volunteers are recruited according to the needs of the young people and this can vary. We have volunteers who are tutors, assisting with for example, English Language and Math, to enable the young people to pass their GCSE's and other courses they are taking, interview skills, help with CV writing, assisting them to develop their careers. Other befrienders assist with cooking, crafts and outside exercise.

Activities

The charitable objectives of the charity, (which are set out in its constitution), are to advance in life and relieve the needs of young people through:

- the provision of recreational and leisure time activities provided in the interest of social welfare designed to improve their conditions of life.
- providing support and activities which develop their skill capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Utilising a "holistic" and person centred approach, the charity fulfils the objectives and activities above. We believe the environment in which the young people live is paramount to enabling them to settle in and feel "at home".

We have two family sized houses, which can house up to 7 young people (aged 16 - 25). Both houses are in local residential settings, near to the town centre of Thatcham, with all its requisite facilities (shops, health facilities, GP surgeries, dentists, Hospital, Library, Community Centre, transport facilities).

Having two houses ensures the environment the young people live in is not institutional (e.g. a large hostel) and the young people are not "lost" which helps the young people feel safe and valued. In addition to the support workers and support manager, there is a live-in supervisor in each house who provides security, emotional support, and encourages the young people to participate in and develop skills in carrying out routine household chores.

As previously mentioned, our focus is on enabling the young people to acquire the relevant skills, capabilities and confidence to help them become independent young people as they move on in their lives.

To engender this, each young person has an individual development plan. This is created with the young person using the nationally recognised tool, Outcomes Star. This helps them to not only be the architect of their plan and be active participants in this, but it is also a visual tool, so they can see the progress they make and where they need more practical and/or emotional support.

Report of the Trustees for the Year Ended 30 September 2020

Beneficiaries of the work

The charity has been operating for over 11 years. This year has been a productive year for the charity, even in the most challenging of times due to the pandemic. We are pleased to report that this year we have maintained our frontline work with our beneficiaries at all times.

Our priority for access to our services is for care leavers who have left foster care/are homeless and need support to develop their life skills. Where we have vacancies and there are no care leavers requiring our services, we also work with other young homeless people (16-25). Many of the young people we work with have additional issues that require ongoing support. This includes young people on the autistic spectrum, with literacy and learning difficulties, mental ill health and challenged behaviours.

The barriers faced by young people who have been in the care system, have been homeless and experienced instability in their lives can often feel unsurmountable. In comparison to their peers, they are more likely to have lower social skills and expectations, experience mental ill health (anxiety, depression), lower educational achievement leading to difficulties in accessing employment, further education, training. Post foster care, without ongoing access to suitable housing, they are more likely to experience sofa surfing and/or rough sleeping which bring with them additional concerns which also corrode their ability to improve their life. This continuation of their fractured lives is dangerous, making them more vulnerable to being exploited (e.g. trafficking, sexual abuse, criminal activity).

National statistics for 2020 highlight that:

- 42,960 young people left care in England aged 16 -21 years.
- 39% of care leavers aged 19-21 in England were not in education, training or employment (NEET), compared to around 14% of all young people aged 19 to 21 years.
- An estimated 121,000 young people in the UK asked the council for help with homelessness in 2019-20.
- Between 2019-20 several English regions saw an increase in the number of young people seeking help with homelessness. The North West had the largest increase with 30% more young people seeking help, followed by the East of England with a 20% increase and the South West with a 19% increase.
- Nearly half of all young men (21 and under) in custody have experience of the care system.
- One third of care leavers become homeless within the first two years of leaving care.
- 25% of homeless people are care experienced.
- 46% of homeless young people say that not having the right qualification is a barrier to getting a job.
- 40% of care leavers say not having sufficient savings for a deposit was a barrier to accessing accommodation.

Report of the Trustees for the Year Ended 30 September 2020

OBJECTIVES AND ACTIVITIES

Achievements and performance (2019-2020)

This year our committed staff and volunteers have provided significant support and a range of activities with our young people under extreme circumstances due to Covid 19 restrictions. Achievements this year have included:

- Continued face to face support provided at both housing projects to all our young people during the pandemic, including during all lock downs.
- A home and support to 8 young people. This included 2 new young people during this time.
- Of these 8 young people, 5 had a mild to significant learning disability - of which 4 were related to diagnosis on the Autistic Spectrum.
- Of the 8 young people during this year, 2 left and 6 remained into the following year (2020/2021).
- Of the 2 that moved on, 1 moved in with partner and family, the other to private rent, assisted by West Berkshire Council.

Work and Learning opportunities

- 5 out of the 8 young people during this year have obtained work.
- 2 young people are engaged in regular volunteering work.
- 1 young person is in full time education.

One of the priorities of the charity is that young people accepting a place with the charity begin to engage with work (paid and/or voluntary) and learning. This can sometimes be difficult as often there has been little or no structure to their lives and coupled with their limited education this can often be a struggle for them.

Our support staff provide in-depth support and work persistently and patiently with the young people to help them find and secure work and learning opportunities. Our staff have a breadth of knowledge of local organisations and excellent relationship with the local college and the volunteer bureau.

Equal Opportunities and Diversity Statement

As a responsible charity, YPACF's commitment to equal opportunities and diversity is robust. This commitment includes all who receive our services (the young people), our staff and Trustees, volunteers, professional colleagues and all who come into contact with the charity. We respect and value diversity and our perspective is that it adds to and enriches the charity, enabling all to benefit. We strive to ensure that this commitment remains robust and therefore we remain vigilant to practices that could undermine this.

All, irrespective of race, colour, ethnic or national origins, religion, gender, sexuality, age, marital status, disability are encouraged and enabled to participate in the services and activities of the charity.

Report of the Trustees for the Year Ended 30 September 2020

OBJECTIVES AND ACTIVITIES

Quality Assurance

The charity is committed to maintaining and improving their quality assurance in all aspects of their work. This requires all working within the charity (employees, volunteers, Trustees) to be involved in this aspect of our work. As a small charity this entails striking a balance between ensuring a robust framework of systems and processes - that are relevant and workable and continuing to provide the support services - with the young people.

We continue to enhance our existing quality assurance. We review and revise existing policies as per policy schedule ensuring they remain "fit for purpose". We run separate committees which include staff/Trustees/external personnel. This provides a more distinct focus on these specific areas of the charity. These are:

- Residents' Committee
- Finance Committee
- Property Committee
- Fundraising and Marketing Committee.

To support these committees, we also have:

- A Quality Assurance Framework - for resident and support services
- A Financial Controls policy and procedure.

The committees have distinct responsibility for differing aspects of the organisation and enhance our quality assurance, enabling the charity to identify risks and address these quickly and effectively.

Our Funders

To enable us to continue to provide our much-needed housing and services for young people, we rely on fundraising, donations and grants. We are very grateful to all our supporters and friends who provide much needed funding and ongoing practical support. We are also very grateful to Foundation IT who have continued to support us as their Charity of the Year in 2019 - 2020.

Our main funders this year have included:

- Foundation IT
- Baxter Healthcare
- The National Lottery
- J Finance Ltd
- KPMG
- Thatcham Town Council
- Greenham Trust and The Good Exchange.

Report of the Trustees for the Year Ended 30 September 2020

OBJECTIVES AND ACTIVITIES

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Key performance indicators are recorded for many areas of the charity's work, below are the main ones for the year:

- 3 out of the 8 young people have regular volunteering positions
- 3 out of 8 young people are in full time work
- 2 young people left the charity to accommodation, which was considered a 'good outcome'
- Maintained a sustainable financial position
- High occupancy levels, demonstrating the continued need for our services.

Additional KPIs that will be tracked next year are:

- Donor retention rate
- Amplification, applause and conversion rates
- Beneficiary satisfaction rates
- Employee satisfaction rates.

FINANCIAL REVIEW

Financial position

Our total income increased from £181,643 to £212,385 in 2019/2020. This was as a consequence of our significant focus on fundraising, primarily via donations, during this year.

Our total expenditure increased from £152,240 to £206,053 in 2019/2020. This increase was attributable, in the main, to increasing staffing costs and increased housing costs.

At the end of the financial year 2019/2020 the charity's total reserves as at 30th September 2020 were £139,017.

The Trustees believe that this amount of reserves provides a more robust foundation for the charity enabling them to develop and implement our future plans (as above) whilst also being aware of the challenging climate of securing additional funding.

FINANCIAL REVIEW

Investment policy and objectives

Discretional investment powers are delegated to the charity's Trustees.

Reserves policy

The Trustees monitor the reserves of the charity. This process considers the nature of all income and expenditure streams, commitments, and the nature of the reserves. The Trustees have examined the minimum requirements for free reserves which are unrestricted funds not invested in fixed assets or otherwise committed. The charity intends to hold, as a minimum, a Reserve Fund equal to the sum required to run down, in a planned way, all projects over a period of three months taking into account monies still incoming. Further to the Reserves policy, the Trustees consider that there should be funds equivalent to 6 months expenditure with a target of at least £66,000 and this would provide a basis on which to expand the services provided by Young People and Children First. Overall, this in line with the Charity Commission's own recommendations about reserves.

FUTURE PLANS

Our future plans for 2020-2021. We aim to:

- Launch third housing project in Summer 2021. This is to be a 'Move On' housing project for 18-25 year olds.
- Continue to raise YPACF's public profile to enable the charity to begin to develop a social policy voice for young homeless people in West Berkshire.
- Continue to implement a robust staff training and supervision schedule to develop staff to full potential.
- Implement a staff survey to maximise engagement, retainment, and wellbeing.
- Continue to increase our range of volunteers, providing opportunities for people to develop their interests and skills and "give back" to their local community.
- Increase our Trustee Board. In developing our Trustee Board in addition to the previously mentioned skills required we will also strive to develop a more diverse board, which is reflective of both the demographics of the local area and the work we do.
- Further develop our links with relevant stakeholders in West Berkshire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 September 2013.

In the event that the charitable company is wound up the liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the company whilst they are a member or within one year of ceasing to be a member.

Report of the Trustees for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charitable company must have at any given time have at least three Trustees. During 2019-2020 the Trustee Board met every six weeks.

Day to day responsibility for the provision of services rests with its CEO Tracy Underwood along with other officers to whom work is delegated accordingly. The Chair (Tim Dyson) is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met.

Board/Trustee Structure (for the financial year 2019 - 2020) are as follows:
Full Trustees Board

YPACF Chair - Tim Dyson (from 21 January 2019, appointed Chair July 2019)
TRUSTEE - J M Stone - appointed 20.7.14
TRUSTEE - Mrs P Stone - appointed 20.7.16 (Resigned 24.04.19)
TRUSTEE - Mrs E M Bhattacharyya - appointed 01.03.15
TRUSTEE - P E Greenan - appointed 2.7.18
TRUSTEE - P A Harris - appointed 4.3.19
TRUSTEE - Ms A J Savage - appointed 30.6.19
TRUSTEE - Mrs A.K. Salmon - appointed 16.12.19
TRUSTEE - Mrs K Ferris - appointed 03.08.20
TRUSTEE -Mr S Perkins -appointed 03.08.20

STRUCTURE, GOVERNANCE AND MANAGEMENT

Committee Structure

Residents Committee
Trustees with care/community experience including Founder
Support Manager (staff)
CEO

Finance Committee
Trustees with accounting and business experience including Founder
CEO

Property Committee
Trustees with property experience including Founder
Support Manager (staff)

Fundraising and Marketing Committee
Trustees with business and marketing experience incl. Founder
CEO

Paid Management Staff Structure + volunteers
Chief Executive Officer
Support Manager
Administrative Officer
Volunteers (charity and office functions)

House 1: Cornerstone
Live-in Supervisor
Support Workers

House 2: Rebecca House
Live-in Supervisor
Support Workers

Future 'Move on' House (Summer 2021)
Support Workers

Report of the Trustees for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Appointment of trustees

The Board has widened its membership and at the same time broaden the skills set that the Board has to draw upon. Thus, we undertook a skills audit of existing Trustees which helped the Board identify where the "gaps" were, enabling the charity to actively seek people with these skills. These included Human Resources, Fundraising and Marketing, Mentoring and Digital/Social Media.

Trustee induction

The Trustee Board has reviewed its processes and procedures for recruiting and inducting new Trustees. A new process is now in place. This process includes the provision of Charity Commission documents about the responsibilities of Trustees, copies of the charity's governing document, the latest Report and Accounts and induction into the work of the charity, its aims and objectives and the roles and responsibilities of members of the Board and key staff will be provided to them once they are approved as a Trustee by the Trustee Board and have attended their first Trustee Board meeting.

Risk management

The Trustees are fully aware of their duty to identify and review risks to which the charity is exposed. Reviewing the charity's principal risks and uncertainties is done informally at its regular six weekly Trustee Board meetings. A formal risk register has been developed and is a working document - for the Trustee Board to determine over all risks to the charity.

Asset cover for funds

Note 11 sets out an analysis of the assets attributable to various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08692587 (England and Wales)

Registered Charity number

1157870

Registered office

7 Venture West
Greenham Business Park
Thatcham
Berkshire
RG19 6HX

Report of the Trustees for the Year Ended 30 September 2020

Trustees
J M Stone
Mrs E M Bhattacharyya
P E Greenan
T D A Dyson
P A Harris
M Knight (resigned 22.10.19)
Ms A J Savage
Mrs A Salmon (appointed 16.12.19)
Mrs K Ferris (appointed 3.8.20)
S Perkins (appointed 3.8.20)

Independent Examiner
PKB Accountants Limited
Chartered Certified Accountants
Beechey House
87 Church Street
Crowthorne
Berkshire
RG45 7AW

Approved by order of the board of trustees on 10 May 2021 and signed on its behalf by:



.....
T D A Dyson - Trustee

Independent Examiner's Report to the Trustees of Young People and Children First

Independent examiner's report to the trustees of Young People and Children First ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

PKB Accountants Limited

PKB Accountants Limited
Chartered Certified Accountants
Beechey House
87 Church Street
Crowthorne
Berkshire
RG45 7AW

Date: 25 May 2021

Statement of Financial Activities for the Year Ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 30.9.20 Total funds £	Period 30.9.18 to 30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		130,410	46,874	177,284	154,654
Charitable activities					
Youth activities		17,533	14,724	32,257	26,915
Other trading activities	2	1,469	-	1,469	-
Investment income	3	53	-	53	74
Other income		1,322	-	1,322	-
Total		150,787	61,598	212,385	181,643
EXPENDITURE ON					
Raising funds		1,440	-	1,440	-
Charitable activities					
Youth activities		143,265	57,189	200,454	146,951
Other		4,095	64	4,159	5,289
Total		148,800	57,253	206,053	152,240
NET INCOME		1,987	4,345	6,332	29,403
Transfers between funds	12	644	(644)	-	-
Net movement in funds		2,631	3,701	6,332	29,403
RECONCILIATION OF FUNDS					
Total funds brought forward		122,832	9,853	132,685	103,282
TOTAL FUNDS CARRIED FORWARD		125,463	13,554	139,017	132,685

The notes form part of these financial statements

Balance Sheet
30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	8	1,317	2,930	4,247	5,662
CURRENT ASSETS					
Debtors	9	9,128	2,101	11,229	15,637
Cash at bank and in hand		121,675	8,523	130,198	116,556
		130,803	10,624	141,427	132,193
CREDITORS					
Amounts falling due within one year	10	(6,657)	-	(6,657)	(5,170)
NET CURRENT ASSETS		124,146	10,624	134,770	127,023
TOTAL ASSETS LESS CURRENT LIABILITIES		125,463	13,554	139,017	132,685
NET ASSETS		125,463	13,554	139,017	132,685
FUNDS	12				
Unrestricted funds				125,463	122,832
Restricted funds				13,554	9,853
TOTAL FUNDS				139,017	132,685

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 September 2020

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

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 10 May 2021 and were signed on its behalf by:



.....
T D A Dyson - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the forseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Donations and grants are recognised once the charitable company has been notified of the donation or grant, unless performance conditions require deferral of the amount.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds are those costs associated with attracting voluntary income.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with the governance of the charity and are primarily associated with constitutional and statutory requirements.

continued...

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES - continued

Expenditure
Support costs include central functions and have been allocated to activity costs categories consistent with the use of the resource.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes of these funds are set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the conditions as set by the donors. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash and cash equivalents
Cash and cash equivalents include cash in hand.

Financial instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Financial instruments are recognised when the charitable company becomes party to the contractual provisions of the instrument.

Basic financial assets
Basic financial assets, which includes debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

continued...

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES - continued

Cash and cash equivalents

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of its operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using effective interest rate.

2. OTHER TRADING ACTIVITIES

	Year Ended 30.9.20	Period 30.9.18 to 30.9.19
	£	£
Events and publicity	1,469	-

3. INVESTMENT INCOME

	Year Ended 30.9.20	Period 30.9.18 to 30.9.19
	£	£
Deposit account interest	53	74

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.9.20	Period 30.9.18 to 30.9.19
	£	£
Depreciation - owned assets	1,416	1,888

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the period ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the period ended 30 September 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 30.9.20	Period 30.9.18 to 30.9.19
Staff	5	4

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,930	64,724	154,654
Charitable activities			
Youth activities	-	26,915	26,915
Investment income	74	-	74
Total	90,004	91,639	181,643
EXPENDITURE ON			
Charitable activities			
Youth activities	41,348	105,603	146,951
Other	5,289	-	5,289
Total	46,637	105,603	152,240
NET INCOME/(EXPENDITURE)	43,367	(13,964)	29,403

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	(16,020)	16,020	-
Net movement in funds	27,347	2,056	29,403
RECONCILIATION OF FUNDS			
Total funds brought forward	95,485	7,797	103,282
TOTAL FUNDS CARRIED FORWARD	122,832	9,853	132,685

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2019 and 30 September 2020	10,595	1,123	11,718
DEPRECIATION			
At 1 October 2019	5,407	649	6,056
Charge for year	1,297	119	1,416
At 30 September 2020	6,704	768	7,472
NET BOOK VALUE			
At 30 September 2020	3,892	355	4,247
At 30 September 2019	5,188	474	5,662

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Prepayments and accrued income	11,229	15,637

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Accrued expenses	6,657	5,170

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.20	30.9.19
	£	£
Within one year	21,600	21,600
Between one and five years	11,600	33,200
	33,200	54,800

12. MOVEMENT IN FUNDS

	At 1.10.19	Net movement in funds	Transfers between funds	At 30.9.20
	£	£	£	£
Unrestricted funds				
General fund	122,832	(11,733)	14,364	125,463
Grants	-	13,720	(13,720)	-
	122,832	1,987	644	125,463
Restricted funds				
Grants	2,267	3,631	-	5,898
Restricted donations	1,932	2,518	1,106	5,556
Other restricted income	5,654	(1,804)	(1,750)	2,100
	9,853	4,345	(644)	13,554
TOTAL FUNDS	132,685	6,332	-	139,017

continued...

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,067	(148,799)	(11,732)
Grants	13,720	-	13,720
	150,787	(148,799)	1,988
Restricted funds			
Grants	14,725	(11,094)	3,631
Restricted donations	4,580	(2,063)	2,517
Other restricted income	42,293	(44,097)	(1,804)
	61,598	(57,254)	4,344
TOTAL FUNDS	212,385	(206,053)	6,332

Comparatives for movement in funds

	At 30.9.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	95,485	43,367	(16,020)	122,832
Restricted funds				
Grants	1,232	(10,601)	11,636	2,267
Restricted donations	5,500	(4,102)	534	1,932
Other restricted income	1,065	739	3,850	5,654
	7,797	(13,964)	16,020	9,853
TOTAL FUNDS	103,282	29,403	-	132,685

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,004	(46,637)	43,367
Restricted funds			
Grants	26,916	(37,517)	(10,601)
Restricted donations	2,710	(6,812)	(4,102)
Other restricted income	62,013	(61,274)	739
	91,639	(105,603)	(13,964)
TOTAL FUNDS	181,643	(152,240)	29,403

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

14. ANALYSIS OF RESTRICTED FUND MOVEMENTS

	Balance1 October 2019	Resources	Resources Expended	Transfers	Balance29 September 2020
	£	£	£	£	£
Support services	5,654	42,294	(44,097)	(1,751)	2,100
Bridge to independence	2,267	0	(567)	0	1,700
Furniture and Bedding	1,900	2,090	(670)	0	3,320
Safe and Secure Overnight support	0	4,500	(3,470)	0	1,030
Wishlist vouchers	32	0	(0)	0	32
National Lottery Community fund	0	9,000	(6,220)	0	2,780
BNI	0	375	(0)	0	375
Jaywing	0	1,115	(817)	0	298
Garden	0	0	(575)	1,107	532
Excursions and activities	0	1,000	(0)	0	1,000
Cornerstone and Rebecca House Grant	0	1,224	(837)	0	387
	9,853	61,598	(57,253)	(644)	13,554

All restricted funds are to assist the charitable company in respect of the provision of services.

Support services relate to the running of the two houses.

Bridge to Independence, Sponsor a room, Safe and Secure, Awards for all relate to assisting with costs to guide young people towards independence and the running of the two houses.

Coronavirus support relates to funding to assist the activities during the Covid-19 pandemic.

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Year Ended 30.9.20 £	Period 30.9.18 to 30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,468	18,322
Support services	42,293	62,012
Residents Contributions	74,694	52,832
Deposits for rent	10,829	21,488
	177,284	154,654
Other trading activities		
Events and publicity	1,469	-
Investment income		
Deposit account interest	53	74
Charitable activities		
Grants	32,257	26,915
Other income		
Other income	1,322	-
Total incoming resources	212,385	181,643
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,440	-
Charitable activities		
Wages	109,569	86,322
Pensions	5,153	2,848
Rent and rates	34,528	31,252
Insurance	3,136	2,455
Light and heat	5,178	4,982
Telephone	408	200
Carried forward	157,972	128,059

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Year Ended 30.9.20 £	Period 30.9.18 to 30.9.19 £
Charitable activities		
Brought forward	157,972	128,059
Postage and stationery	88	-
Advertising	1,100	591
Allotment supplies	-	30
Bank staff	9,557	4,097
House furniture & equipment	1,490	953
Residents outings	2,754	707
Repairs and renewals	12,861	2,348
Travel and subsistence	3,808	4,170
Staff training	2,541	108
Depreciation fixtures	1,416	1,888
	193,587	142,951
Other		
DBS Checks	656	744
Support costs		
Management		
Dues and subscriptions	1,557	1,736
Office administration costs	1,560	1,143
	3,117	2,879
Finance		
Bank charges	123	7
Other		
Sundries	1,132	-
Governance costs		
Accountancy fees	1,800	2,520
Legal fees	1,580	2,018
Computer and internet costs	2,618	1,121
	5,998	5,659
Total resources expended	206,053	152,240
Net income	6,332	29,403

This page does not form part of the statutory financial statements