

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

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FOR THE YEAR ENDED 31 MARCH 2022

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TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	Annie Adair Tamra Cave Colette Lewis Ashley Whittaker Carlo Malka Sally Franklin Richard Doble (appointed 5.11.21) Grainne Sweeting (appointed 5.11.21)
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PRINCIPAL ADDRESS	Ham Youth Centre Ham Close Ham TW10 7PL
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REGISTERED CHARITY NUMBER	1190960
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INDEPENDENT EXAMINER	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ
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TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

Legal and administrative information set out on page 1 forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance in life and relieve needs of young people who have a sensory impairment, learning and/or physical disability through:

1. the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life;
2. provide support and activities which develop their skills and capabilities to enable them to participate in society as mature and responsible individuals.

TAG Youth Club aims to empower and optimise the potential of children, young people and young adults who have a disability between the ages of 8 and 30. Our Junior, Youth and Young Adult Clubs aim to provide users with a safe, caring, well equipped environment giving children and young people the opportunity to participate in personal and social development activities including arts, drama, music and sport.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the donations policy for the year.

The benefit that arises to the public is the support of children and young people affected by disabilities and additional needs in the London Borough of Richmond upon Thames, the Royal Borough of Kingston upon Thames and where there is identified need.

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The number of children, young people and young adults enjoying TAG's growing range of activities continued to increase over this twelve month period. The trustees are hugely proud of the way that our staff relaunched face to face activities following the lifting of pandemic related restrictions, and are very grateful to our funders for their continued support.

Between April 2021 and March 2022:

- TAG supported over 200 children, young people and young adults
- 128 members (49 girls and 79 boys) accessed our weekly Junior, Youth and Adult Clubs. 154 face to face sessions and 30 online clubs totalled 323 hours of opportunities to socialise and learn
- 128 members (41 girls and 87 boys) took part in our sport programmes. 348 sport sessions were delivered spanning 376 hours
- 44 members (16 girls and 28 boys) took up a total of 108 places on 12 different day trips
- 29 members (13 girls and 16 boys) attended residential trips away from home. 59 places were available across 8 residential trips
- 25 young carers received support for example through away days
- 86 people participated in our Family and Friends events
- over 200 parents and carers benefitted from their child participating in a short break

TAG continues to invest in the quality of its workforce. We employed two further permanent members of staff taking our permanent workforce to four. They, and our additional sessional youth workers, completed over 150 hours of continuous professional training and development. Two new trustees were also recruited, taking the total to eight and adding legal and human resources expertise to TAG's governing body.

In November 2021 we were highly recommended in the Youth category at the Children and Young People Now Awards. We also retained our Gold Quality Mark with London Youth. This accreditation recognised standards with regard to safeguarding, club management and the involvement of young people in the choices we make.

TAG has continued to invest in the facilities we use, providing additional resources and improvements to our programmes. We have continued to work towards achieving the targets set within our strategy to grow within the boroughs where we work. Part of that plan, driven by our staff, is the expansion of our sport programmes and increased support for Young Carers. We also continued to advocate on behalf of the young people we serve to the wider community.

FINANCIAL REVIEW

Financial position

As at 31 March 2022 the funds of the charity amounted to £236,073 of which £12,882 was restricted in nature (2021: £208,543 of which £17,293 was restricted).

Reserves policy

Although it is not the Trustees objective to make an annual surplus it is important for the continued existence of TAG Youth Club for Disabled Young People that it has sufficient funds to meet current and future committed expenditure. Our current reserves are sufficient to cover 4 months staffing and session costs.

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2022**

FUTURE PLANS

In 2020 the charity agreed a Strategic Plan spanning the period to 2023. Strategic priorities included;

- a. Safeguarding
- b. Equality and Diversity
- c. Growing our membership
- d. Staffing
- e. Activities and equipment
- f. Locations and premises
- g. Communications
- h. Fundraising
- i. Financial risk management
- j. Partnerships

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by constitution as a charitable incorporated organisation and registered at the Charity Commission on 20th August 2020.

Recruitment and appointment of new trustees

New trustees may be elected by the decision of members at the annual general meeting and otherwise by the trustees.

Decision making

The charity is managed by the governing body comprising the board of trustees, the chief executive officer and the operations manager.

Risk management

The Trustees meet regularly to review the charity's activities and the risks to which it is exposed and confirm that controls are in place to mitigate those risks.

Approved by order of the board of trustees on 18/10/22 and signed on its behalf by:



Ashley Whittaker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

Independent examiner's report to the trustees of TAG Youth Club for Disabled Young People

I report to the charity trustees on my examination of the accounts of TAG Youth Club for Disabled Young People (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

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

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



Davi Barr FCA
Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date:

17th October 2022

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	24,719	191,582	216,301	248,891
Charitable activities					
Youth Club		49,745	-	49,745	3,943
Total		74,464	191,582	266,046	252,834
EXPENDITURE ON					
Charitable activities	4				
Youth Club		72,261	166,255	238,516	177,944
NET INCOME		2,203	25,327	27,530	74,890
Transfers between funds	11	29,738	(29,738)	-	-
Net movement in funds		31,941	(4,411)	27,530	74,890
RECONCILIATION OF FUNDS					
Total funds brought forward		191,250	17,293	208,543	133,653
TOTAL FUNDS CARRIED FORWARD		223,191	12,882	236,073	208,543

The notes form part of these financial statements

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	9	157,801	-	157,801	184,426
CURRENT ASSETS					
Cash at bank		68,198	12,882	81,080	26,337
CREDITORS					
Amounts falling due within one year	10	(2,808)	-	(2,808)	(2,220)
NET CURRENT ASSETS		<u>65,390</u>	<u>12,882</u>	<u>78,272</u>	<u>24,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>223,191</u>	<u>12,882</u>	<u>236,073</u>	<u>208,543</u>
NET ASSETS		<u>223,191</u>	<u>12,882</u>	<u>236,073</u>	<u>208,543</u>
FUNDS	11				
Unrestricted funds				223,191	191,250
Restricted funds				12,882	17,293
TOTAL FUNDS				<u>236,073</u>	<u>208,543</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/10/22 and were signed on its behalf by:



Ashley Whittaker - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

TAG Youth Club for Disabled Young People is a charity registered in England and Wales. The charity's registered number and registered address can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. 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.

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

3. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	24,719	28,290
Gift aid	-	1,426
Grants	191,582	219,175
	<u>216,301</u>	<u>248,891</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Youth Club	<u>161,064</u>	<u>77,452</u>	<u>238,516</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Resources	17,510	40,765
Staff costs	80,141	53,504
Session expenses	63,413	12,621
	<u>161,064</u>	<u>106,890</u>

6. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs £	£
Youth Club	<u>18,690</u>	<u>56,362</u>	<u>2,400</u>	<u>77,452</u>

Support costs, included in the above, are as follows:

Management

	31.3.22	31.3.21
	Youth Club £	Total activities £
Insurance	5,032	946
Administration	4,481	2,397
Sundries	6,082	3,062
Training	3,095	-
	<u>18,690</u>	<u>6,405</u>

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. SUPPORT COSTS - continued
Governance costs

	31.3.22	31.3.21
	Youth Club	Total activities
	£	£
Independent examiner's fees	2,400	2,220

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

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

	31.3.22	31.3.21
Management & administration	2	-
Youth club staff	2	-
	4	-

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

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021	262,518	33,704	296,222
Additions	29,737	-	29,737
At 31 March 2022	292,255	33,704	325,959
DEPRECIATION			
At 1 April 2021	100,511	11,285	111,796
Charge for year	47,936	8,426	56,362
At 31 March 2022	148,447	19,711	168,158
NET BOOK VALUE			
At 31 March 2022	143,808	13,993	157,801
At 31 March 2021	162,007	22,419	184,426

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	<u>2,808</u>	<u>2,220</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	191,250	2,203	29,738	223,191
Restricted funds				
Equipment	5,000	6,850	(6,850)	5,000
Day trips and residential	6,029	(6,029)	-	-
Electric van	1,264	(855)	-	409
Youth and Junior Youth Club staffing and resources	5,000	14,216	(14,216)	5,000
Parkour equipment & sessions	-	4,105	(4,105)	-
Radio station	-	4,567	(4,567)	-
Training	-	2,473	-	2,473
	<u>17,293</u>	<u>25,327</u>	<u>(29,738)</u>	<u>12,882</u>
TOTAL FUNDS	<u>208,543</u>	<u>27,530</u>	<u>-</u>	<u>236,073</u>

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. 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	74,464	(72,261)	2,203
Restricted funds			
Equipment	6,850	-	6,850
Outreach projects	3,000	(3,000)	-
Day trips and residential	6,986	(13,015)	(6,029)
Electric van	-	(855)	(855)
Youth and Junior Youth Club staffing and resources	126,401	(112,185)	14,216
Parkour equipment & sessions	16,237	(12,132)	4,105
Snowsports equipment & sessions	3,696	(3,696)	-
Radio station	4,567	-	4,567
Young carers	7,480	(7,480)	-
Training	5,568	(3,095)	2,473
Young adults staffing and resources	2,789	(2,789)	-
Senior leadership costs	8,008	(8,008)	-
	<u>191,582</u>	<u>(166,255)</u>	<u>25,327</u>
TOTAL FUNDS	<u>266,046</u>	<u>(238,516)</u>	<u>27,530</u>

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	90,721	(64,481)	165,010	191,250
Restricted funds				
Minibus, van & buggy	24,693	44,612	(69,305)	-
Equipment	5,000	9,831	(9,831)	5,000
Covid projects	-	45,570	(45,570)	-
Day trips and residential	6,029	-	-	6,029
Electric van	2,210	(946)	-	1,264
Youth and Junior Youth Club staffing and resources	5,000	4,282	(4,282)	5,000
iPads	-	14,500	(14,500)	-
Parkour equipment & sessions	-	10,233	(10,233)	-
Snowsports equipment & sessions	-	11,289	(11,289)	-
	<u>42,932</u>	<u>139,371</u>	<u>(165,010)</u>	<u>17,293</u>
TOTAL FUNDS	<u>133,653</u>	<u>74,890</u>	<u>-</u>	<u>208,543</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,154	(96,635)	(64,481)
Restricted funds			
Minibus, van & buggy	44,612	-	44,612
Equipment	12,900	(3,069)	9,831
Outreach projects	1,505	(1,505)	-
Covid projects	62,116	(16,546)	45,570
Electric van	-	(946)	(946)
Youth and Junior Youth Club staffing and resources	63,525	(59,243)	4,282
iPads	14,500	-	14,500
Parkour equipment & sessions	10,233	-	10,233
Snowsports equipment & sessions	11,289	-	11,289
	<u>220,680</u>	<u>(81,309)</u>	<u>139,371</u>
TOTAL FUNDS	<u>252,834</u>	<u>(177,944)</u>	<u>74,890</u>

11. MOVEMENT IN FUNDS - continued

Transfers between funds

Where income has been received for the purchase of specific assets this income is treated as restricted. A transfer to the general fund is made when these assets are purchased. All assets are held and depreciated within the general unrestricted fund.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	24,719	28,290
Gift aid	-	1,426
Grants	191,582	219,175
	<u>216,301</u>	<u>248,891</u>
Charitable activities		
Subscriptions	49,745	3,943
Total incoming resources	<u>266,046</u>	<u>252,834</u>
EXPENDITURE		
Charitable activities		
Resources	17,510	40,765
Staff costs	80,141	53,504
Session expenses	63,413	12,621
	<u>161,064</u>	<u>106,890</u>
Support costs		
Management		
Insurance	5,032	946
Administration	4,481	2,397
Sundries	6,082	3,062
Training	3,095	-
	<u>18,690</u>	<u>6,405</u>
Finance		
Plant and machinery	47,936	54,003
Computer equipment	8,426	8,426
	<u>56,362</u>	<u>62,429</u>
Governance costs		
Independent examiner's fees	2,400	2,220
Total resources expended	<u>238,516</u>	<u>177,944</u>
Net income	<u>27,530</u>	<u>74,890</u>

This page does not form part of the statutory financial statements