

REGISTERED CHARITY NUMBER: 1190960

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
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 31ST MARCH 2024

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TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2024

TRUSTEES

Annie Adair (resigned 16.11.2024)
Tamra Cave
Colette Lewis
Ashley Whittaker (resigned 22.1.2024)
Carlo Malka
Sally Franklin (resigned 21.3.2024)
Richard Doble
Grainne Sweeting
Jackie Choy (resigned 13.6.2024)
Fleur Al Jayousi (appointed 22.1.2024)
Matthew Boycott (appointed 27.9.2024)
Kendra James (appointed 6.10.2024)
Julia Araucz (appointed 11.10.2024)

PRINCIPAL ADDRESS

Ham Youth Centre
Ham Close
Ham
TW10 7PL

**REGISTERED CHARITY
NUMBER**

1190960

INDEPENDENT EXAMINER

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

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. 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 25 and beyond. 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 31ST MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

TAG aims to give children and young people with additional needs somewhere to go, something to do and someone to talk to. We provide informal and experiential learning in order to support young people gain knowledge, skills, make informed choices and assist in their personal development, and we do this within a safe, caring and well equipped environment. Members are given the opportunity to participate in a wide range of personal and social development activities including arts, drama, music, and sport.

Our ethos and high standards are supported and delivered by our dedicated team of youth workers who understand the needs of those they support. TAG is committed to improving the lives of children and young people by providing fun and high-quality activities.

During the financial year 2023/24, 267 children and young people attended TAG's youth clubs, sports activities and arts programmes, an almost 8.5% increase on the previous year.

In addition to this, TAG supported 36 different children and young people to attend weekend residential short breaks and longer holidays and engaged with over 1000 children and young people at events such as our family fun day, family swim, miniature railway and preparing for adulthood, arranged in collaboration with a local partner.

TAG's activities took place on 325 days of the year, totalling 2,251 hours of in person delivery, which equates to 6,966 interactions with children and young people. Our work has also indirectly supported over 650 unpaid carers.

Trustees are hugely grateful to our dedicated staff team for their time and effort in making this happen, and for their relentless commitment to supporting the needs of our members and their families. Our experienced and energetic team makes a direct impact on the lives of those we support in the safe spaces we operate from and in the local and wider community. TAG continues to invest in our staff, offering professional training and development.

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 in which we work. We also continued to advocate on behalf of the young people we serve to ensure that their voices were heard within the wider community on issues that are important to them.

As a charity, TAG is entirely dependent on our supporters, funders, and volunteers. Without their continued support, we would not be able to continue with our wide range of activities, and target often hard to reach families, many of whom sit outside the statutory support framework. The trustees are hugely proud of our staff and are very grateful to our funders for their continued support.

We have commenced an update to our strategic development plan, which we will finalise during 2024/25.

FINANCIAL REVIEW

Financial position

As at 31 March 2024 the funds of the charity amounted to £290,177 of which £71,087 was restricted in nature (2023: £225,991 of which £29,099 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 6 months staffing and session costs.

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

FUTURE PLANS

In 2020 the charity agreed a Strategic Plan spanning the period to 2023. This was reviewed and updated in 2024, to be developed further in 2025. Strategic priorities include:

- 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 28th JANUARY 2025 and signed on its behalf by:


Fleur Al Jayousi - 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 31st March 2024.

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 member of the Institute of Chartered Accountants in England and Wales, 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.



David Barr FCA

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

Date:

29th January 2025

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,916	232,537	243,453	201,556
Charitable activities					
Youth Club		111,282	-	111,282	55,416
Investment income	3	941	-	941	-
Total		123,139	232,537	355,676	256,972
EXPENDITURE ON					
Charitable activities	4				
Youth Club		129,917	161,573	291,490	267,054
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(6,778) 28,976	70,964 (28,976)	64,186 -	(10,082) -
Net movement in funds		22,198	41,988	64,186	(10,082)
RECONCILIATION OF FUNDS					
Total funds brought forward		196,892	29,099	225,991	236,073
TOTAL FUNDS CARRIED FORWARD		219,090	71,087	290,177	225,991

The notes form part of these financial statements

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

BALANCE SHEET
31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	124,552	-	124,552	136,494
CURRENT ASSETS					
Debtors	10	4,218	-	4,218	3,755
Cash at bank		94,874	71,087	165,961	94,562
		99,092	71,087	170,179	98,317
CREDITORS					
Amounts falling due within one year	11	(4,554)	-	(4,554)	(8,820)
NET CURRENT ASSETS		94,538	71,087	165,625	89,497
TOTAL ASSETS LESS CURRENT LIABILITIES		219,090	71,087	290,177	225,991
NET ASSETS		219,090	71,087	290,177	225,991
FUNDS	12				
Unrestricted funds				219,090	196,892
Restricted funds				71,087	29,099
TOTAL FUNDS				290,177	225,991

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:


Fleur Al Jayousi Trustee

The notes form part of these financial statements

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2024**

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 31ST MARCH 2024**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	941	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Youth Club	277,269	14,221	291,490

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Resources	3,460	9,482
Staff costs	102,767	112,093
Session expenses	123,958	72,229
Depreciation	47,084	52,068
	277,269	245,872

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Youth Club	8,701	5,520	14,221

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

Management

	2024	2023
	Youth Club	Total activities
	£	£
Insurance	2,349	4,161
Administration	5,568	7,320
Sundries	425	6,627
Training	359	374
	8,701	18,482

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

6. SUPPORT COSTS - continued
Governance costs

	2024	2023
	Youth	Total
	Club	activities
	£	£
Independent examiner's fees	5,520	2,700

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

8. STAFF COSTS

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

	2024	2023
Management & administration	2	2
Youth club staff	2	2
	4	4

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

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2023	323,016	33,704	356,720
Additions	30,693	4,449	35,142
At 31st March 2024	353,709	38,153	391,862
DEPRECIATION			
At 1st April 2023	192,089	28,137	220,226
Charge for year	40,405	6,679	47,084
At 31st March 2024	232,494	34,816	267,310
NET BOOK VALUE			
At 31st March 2024	121,215	3,337	124,552
At 31st March 2023	130,927	5,567	136,494

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	4,218	3,755

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	4,554	8,820

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	196,892	(6,778)	28,976	219,090
Restricted funds				
Equipment	5,000	2,000	(2,000)	5,000
Outreach projects	-	17,977	(17,977)	-
Youth and Junior Youth Club staffing and resources	5,000	-	-	5,000
Training	2,099	(359)	-	1,740
Sport sessions	-	19,563	(5,266)	14,297
Entry Door System	2,000	-	-	2,000
Core Costs 2023/24	15,000	(11,267)	(3,733)	-
Core Costs 2024/25	-	43,050	-	43,050
	29,099	70,964	(28,976)	71,087
TOTAL FUNDS	225,991	64,186	-	290,177

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

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	123,139	(129,917)	(6,778)
Restricted funds			
Equipment	2,000	-	2,000
Outreach projects	22,700	(4,723)	17,977
Training	-	(359)	(359)
Senior leadership costs	21,785	(21,785)	-
Sport sessions	77,878	(58,315)	19,563
Core Costs 2023/24	61,524	(72,791)	(11,267)
Art	3,600	(3,600)	-
Core Costs 2024/25	43,050	-	43,050
	<u>232,537</u>	<u>(161,573)</u>	<u>70,964</u>
TOTAL FUNDS	<u>355,676</u>	<u>(291,490)</u>	<u>64,186</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	223,191	(37,069)	10,770	196,892
Restricted funds				
Equipment	5,000	10,770	(10,770)	5,000
Electric van	409	(409)	-	-
Youth and Junior Youth Club staffing and resources	5,000	-	-	5,000
Training	2,473	(374)	-	2,099
Entry Door System	-	2,000	-	2,000
Core Costs 2023/24	-	15,000	-	15,000
	<u>12,882</u>	<u>26,987</u>	<u>(10,770)</u>	<u>29,099</u>
TOTAL FUNDS	<u>236,073</u>	<u>(10,082)</u>	<u>-</u>	<u>225,991</u>

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

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	74,902	(111,971)	(37,069)
Restricted funds			
Equipment	10,770	-	10,770
Day trips and residential	19,507	(19,507)	-
Electric van	-	(409)	(409)
Youth and Junior Youth Club staffing and resources	7,954	(7,954)	-
Young carers	2,422	(2,422)	-
Training	-	(374)	(374)
Karate classes	4,952	(4,952)	-
Sport sessions	13,140	(13,140)	-
Entry Door System	2,000	-	2,000
Grants for families to pay for activities	3,000	(3,000)	-
Additional staffing	6,695	(6,695)	-
Core Costs 2022/23	96,630	(96,630)	-
Core Costs 2023/24	15,000	-	15,000
	<u>182,070</u>	<u>(155,083)</u>	<u>26,987</u>
TOTAL FUNDS	<u>256,972</u>	<u>(267,054)</u>	<u>(10,082)</u>

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.

13. RELATED PARTY DISCLOSURES

The charity paid £2,310 to Achieving for Children (AfC) for additional staffing. Geraldine Burgess (Operations manager) is employed by AfC.

TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,609	9,873
Gift aid	6,307	9,613
Grants	232,537	182,070
	<u>243,453</u>	<u>201,556</u>
Investment income		
Deposit account interest	941	-
Charitable activities		
Subscriptions & voluntary contributions	111,282	55,416
Total incoming resources	<u>355,676</u>	<u>256,972</u>
EXPENDITURE		
Charitable activities		
Resources	3,460	9,482
Staff costs	102,767	112,093
Session expenses	123,958	72,229
Plant and machinery depreciation	40,405	43,642
Computer equipment depreciation	6,679	8,426
	<u>277,269</u>	<u>245,872</u>
Support costs		
Management		
Insurance	2,349	4,161
Administration	5,568	7,320
Sundries	425	6,627
Training	359	374
	<u>8,701</u>	<u>18,482</u>
Governance costs		
Independent examiner's fees	5,520	2,700
Total resources expended	<u>291,490</u>	<u>267,054</u>
Net income/(expenditure)	<u><u>64,186</u></u>	<u><u>(10,082)</u></u>

This page does not form part of the statutory financial statements