

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
YOUTH SUPPORT

Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

YOUTH SUPPORT

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YOUTH SUPPORT

Report of the Trustees for the Year Ended 31 December 2021

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 31 December 2021. 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

The principal activity is that of a charitable nature, namely to relieve poverty, suffering and distress among young people by providing advice, education, training and material help.

In addition, the Charity aims to undertake research into the special problems arising from the sexuality and deprivation in the young and into methods of alleviating suffering arising therefrom and to publish the results of such research.

YOUTH SUPPORT

Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2021 has continued to be difficult for Youth Support due to the COVID pandemic.

In Jamaica we were placed right in the face of environmental issues as we continued to lose more beach with the encroachment of the sea and this led to further problems with the sea wall which had to be strengthened throughout its length. It has been hard not being able to travel to our various centres and local staff have needed a lot of support remotely. We have continued the ecological efforts with young people although sadly one of our members, who had helped with plants and vegetation died of covid. Devon will be sadly missed.

It has been very difficult to carry out the international work due to the COVID restrictions and the presentations and work in USA has been remote which has not been very satisfactory.

Court hearings are now remote. Assessments have been conducted remotely fairly successfully with whatsapp and exchange of videos of children and families. This has worked well this year and has given a new technique that can be continued after the pandemic, thus cutting down on travel in future.

As per 2019 and 2020, the number of cases of child abuse and domestic violence continued to rise and the amount of work coming our way in that field has been overwhelming. As previously the work has been to a large degree at 'tertiary' level with regard to assessing families and patients who have already seen other paediatricians and an expert viewpoint has been required. As per 2020 we have had murders and very serious abuses and the press has been delving into this field after the tragic death of a young child who was fortunately not one of our cases but we had similar ones.

Police referrals have increased with work being done on several more cases and we secured convictions of sexual abuse perpetrators and in cases of physical abuse including a very complex case of 'Munchausen's' - now referred to as factitious illness.

We have continued to receive very positive comments from Judges and the number of patients referred has increased and certain social service departments have been specifically requesting our services.

It has been heartening that once again for a further year DB has been able to resume more of usual activities as mobility improved and has successfully completed the sixth successive appraisal for the GMC with second five yearly accreditation. Hence retaining her medical licence.

Jamaica :- The state of conditions is somewhat confused with low immunisation rates and lockdowns and curfews on a limited level for part of weeks. We have continued spraying and fogging at roughly 3 month intervals to reduce aedes mosquitos.

USA - The SAHM meeting in March 2021 was entirely on line and the 2022 one is planned to be in person but this is open to revision - we will present remotely.

Afghan work has suffered a tremendous blow with the ongoing crisis and poverty / starvation of a populace left without an infrastructure.

YOUTH SUPPORT

Report of the Trustees
for the Year Ended 31 December 2021

European work. Admin office now based in Italy and functioning well with paperwork being scanned and sent over and DB travelling between sites as allowed by the shutdowns.

Fundraising activities

The rise in referrals has brought in increased income for Youth Support and hence has allowed some repayments to be made to Dr Birch who has continued to support the charity not only by providing medical input without drawing a salary, but has also continued the loan made to Youth Support over the past years.

Although payments are often late, this has improved we have not had to write off many new debts this year. The legal aid system continues to give problems and with the increased complexity of cases, they are taking up more hours for which legal aid had a ceiling - all our case work is issued with estimates of cost prior to accepting the work and often the local authority are having to pay the excess over that allowed by legal aid. Several refugee cases have been done pro-bono as charity cases and all cases have charity subsidy by being charged less than the usual level.

O.R. has been applying for grants for the Voice project.

FUTURE PLANS

'Voice of Youth Project' - Omar Richards is currently being assisted through his Masters course in Youth Work which was held up by Covid and other issues after which we hope to forge ahead with intensified work on the project

Revisions of the websites and further promotion of activities are planned

Uncertainty due to COVID restrictions means that long term planning is difficult at present.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02052719 (England and Wales)

Registered Charity number

296080

Registered office

2 St Mary's Road
Tonbridge
Kent
TN9 2LB

YOUTH SUPPORT

Report of the Trustees
for the Year Ended 31 December 2021

Trustees

Mrs I N Thomas Interpreter
Miss L Bioletti Company director
Mrs S McCarthy Retired

Company Secretary

Mrs I N Thomas

Independent Examiner

Mr R Cottington
FCCA
Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

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

.....
Miss L Bioletti - Trustee

Independent examiner's report to the trustees of Youth Support ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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 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 FCCA 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 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.

Mr R Cottingham
FCCA
Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

Date:

YOUTH SUPPORT

Statement of Financial Activities for the Year Ended 31 December 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	6,780
Other trading activities	2	332,160	300,256
Total		332,160	307,036
EXPENDITURE ON			
Raising funds	3	-	45
Charitable activities			
Jamaica		20,222	42,229
USA		433	2,109
Italy		33,005	30,992
UK		5,348	-
Other		81,004	68,293
Total		140,012	143,668
NET INCOME		192,148	163,368
RECONCILIATION OF FUNDS			
Total funds brought forward		(320,521)	(483,889)
TOTAL FUNDS CARRIED FORWARD		<u>(128,373)</u>	<u>(320,521)</u>

The notes form part of these financial statements

YOUTH SUPPORT

Balance Sheet
31 December 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	8	61,012	61,947
CURRENT ASSETS			
Stocks	9	500	500
Debtors	10	82,495	65,374
Cash at bank		4	2
		<u>82,999</u>	<u>65,876</u>
CREDITORS			
Amounts falling due within one year	11	(3,106)	(3,016)
		<u>79,893</u>	<u>62,860</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		140,905	124,807
CREDITORS			
Amounts falling due after more than one year	12	(269,278)	(445,328)
		<u>(128,373)</u>	<u>(320,521)</u>
NET ASSETS			
FUNDS	13		
Unrestricted funds		(128,373)	(320,521)
TOTAL FUNDS		<u>(128,373)</u>	<u>(320,521)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

YOUTH SUPPORT

Balance Sheet - continued
31 December 2021

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.

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 by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
L Bioletti - Trustee

The notes form part of these financial statements

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.

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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.

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Youth Support - Reports	<u>332,160</u>	<u>300,256</u>

3. RAISING FUNDS

Investment management costs

	2021	2020
	£	£
Support costs	<u>-</u>	<u>45</u>

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>20,338</u>	<u>18,309</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. STAFF COSTS

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

	2021	2020
Secretary	<u>1</u>	<u>1</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,780
Other trading activities	<u>300,256</u>
Total	307,036
 EXPENDITURE ON	
Raising funds	45
Charitable activities	
Jamaica	42,229
USA	2,109
Italy	<u>30,992</u>
Other	<u>68,293</u>
Total	<u>143,668</u>
 NET INCOME	<u>163,368</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	(483,889)
 TOTAL FUNDS CARRIED FORWARD	<u><u>(320,521)</u></u>

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2021	395,393	59,920	54,808	510,121
Additions	16,862	-	2,541	19,403
	<u>412,255</u>	<u>59,920</u>	<u>57,349</u>	<u>529,524</u>
DEPRECIATION				
At 1 January 2021	354,148	50,018	44,008	448,174
Charge for year	14,527	2,476	3,335	20,338
	<u>368,675</u>	<u>52,494</u>	<u>47,343</u>	<u>468,512</u>
NET BOOK VALUE				
At 31 December 2021	<u>43,580</u>	<u>7,426</u>	<u>10,006</u>	<u>61,012</u>
At 31 December 2020	<u>41,245</u>	<u>9,902</u>	<u>10,800</u>	<u>61,947</u>

9. STOCKS

	2021 £	2020 £
Finished goods	<u>500</u>	<u>500</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	<u>82,495</u>	<u>65,374</u>

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued expenses	3,106	3,016

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other creditors	269,278	445,328

13. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	(320,521)	192,148	(128,373)
TOTAL FUNDS	(320,521)	192,148	(128,373)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	332,160	(140,012)	192,148
TOTAL FUNDS	332,160	(140,012)	192,148

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	(483,889)	163,368	(320,521)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(483,889)</u>	<u>163,368</u>	<u>(320,521)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	307,036	(143,668)	163,368
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>307,036</u>	<u>(143,668)</u>	<u>163,368</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	(483,889)	355,516	(128,373)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(483,889)</u>	<u>355,516</u>	<u>(128,373)</u>

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	639,196	(283,680)	355,516
TOTAL FUNDS	<u>639,196</u>	<u>(283,680)</u>	<u>355,516</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

YOUTH SUPPORT

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacies	-	6,780
Other trading activities		
Youth Support - Reports	332,160	300,256
Total incoming resources	332,160	307,036
EXPENDITURE		
Charitable activities		
Jamaica - Food/consumables	-	1,023
Jamaica - telephone	999	2,581
Jamaica - travel	354	3,280
Jamaica - maintenance	8,359	10,188
Jamaica - caretaker	10,510	22,263
Jamaica - finance charges	-	111
Jamaica - land tax	-	469
Jamaica - utilities	-	171
Jamaica - Sundry	-	2,143
USA - travel	-	1,605
USA - postage and stationery	182	-
USA - consumables	-	78
USA - telephone	239	270
USA - subscriptions	-	156
USA - Finance charges	12	-
Italy - travel	2,564	1,588
Italy - consumables	3,248	2,739
Italy - repairs & maintenance	24,764	25,414
Italy - postage and stationery	86	295
Italy - telephone	2,343	883
Italy - sundries	-	73
UK - donations	5,348	-
	59,008	75,330

This page does not form part of the statutory financial statements

YOUTH SUPPORT

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	2021 £	2020 £
Support costs		
Management		
Telephone	3,620	5,207
Postage and stationery	586	183
Overseas travel	3,896	4,845
Depreciation of tangible and heritage assets	20,338	18,309
	<u>28,440</u>	<u>28,544</u>
Finance		
Wages	15,331	4,352
Sundries	7	2,150
Bank charges	-	45
Professional subscriptions	-	2,238
Accountancy fees	3,102	3,016
Repairs and maintenance	27,745	22,959
Consumables	6,379	3,662
Computer costs	-	383
	<u>52,564</u>	<u>38,805</u>
Other		
Bad debts	-	989
Total resources expended	<u>140,012</u>	<u>143,668</u>
Net income	<u>192,148</u>	<u>163,368</u>

This page does not form part of the statutory financial statements