

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
YOUTH SUPPORT

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

YOUTH SUPPORT

Contents of the Financial Statements for the Year Ended 31 December 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17 to 18

YOUTH SUPPORT

Report of the Trustees for the Year Ended 31 December 2022

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 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).

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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2022 has continued to be difficult for Youth Support due to the COVID pandemic continuing to cause problems despite the removal of many restrictions several of us have had Covid twice now despite full immunisations.

The environmental crises has continued to cause problems - In Jamaica we continue to have problems with the sea encroaching on the land and the sea wall had to be further reinforced and we lost another 5ft to 10 ft of beach. It continues to be hard not being able to travel to our various centres and local staff have needed a lot of support remotely. In Italy flash floods destroyed local roads and houses and we made available some rooms for homeless locals.

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 again this year 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. We have continued this method.

As per 2019 and 2020 and 2021, 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. We continue to see very serious abuses and this year also had abused children accused of witchcraft which is a problem in some parts of Africa and Nigeria.

Police referrals have increased with work being done on several more cases and we secured further convictions of sexual abuse perpetrators and in cases of physical abuse. 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.

DB has again successfully completed the seventh successive appraisal for the GMC with second five yearly accreditation. Hence retaining her medical licence.

Jamaica :- continues to have low immunisation rates. We have continued spraying and fogging at roughly 3 month intervals to reduce aedes mosquitos.

USA - The SAHM meeting in March 2022 was entirely on line and the 2023 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.

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.

YOUTH SUPPORT

Report of the Trustees
for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

'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 but he has now begun the course again with support of the teaching staff

Revisions of the websites and further promotion of activities are planned

The situation remains unchanged from last year - as a 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.

FINANCIAL REVIEW

Reserves policy

Currently the charity does not hold any excess funds and it is intended to support children, young people and families to the extent of our abilities. Many of our fees for assessments of children in the care system are subject to charity subsidy and reduced rates.

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

YOUTH SUPPORT

Report of the Trustees
for the Year Ended 31 December 2022

Registered office
2 St Mary's Road
Tonbridge
Kent
TN9 2LB

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

Company Secretary
Mrs I N Thomas

Independent Examiner
Ryan Cottingham
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 2022.

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.

Ryan 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 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	292,200	332,160
EXPENDITURE ON			
Charitable activities			
Jamaica		37,756	20,222
USA		1,065	433
Italy		21,262	33,005
UK		-	5,348
Other		82,130	81,004
Total		142,213	140,012
NET INCOME		149,987	192,148
RECONCILIATION OF FUNDS			
Total funds brought forward		(128,373)	(320,521)
TOTAL FUNDS CARRIED FORWARD		21,614	(128,373)

The notes form part of these financial statements

YOUTH SUPPORT

Balance Sheet
31 December 2022

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	67,919	61,012
CURRENT ASSETS			
Stocks	8	500	500
Debtors	9	106,238	82,495
Cash at bank		-	4
		<u>106,738</u>	<u>82,999</u>
CREDITORS			
Amounts falling due within one year	10	(3,293)	(3,106)
		<u>103,445</u>	<u>79,893</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		171,364	140,905
CREDITORS			
Amounts falling due after more than one year	11	(149,750)	(269,278)
		<u>21,614</u>	<u>(128,373)</u>
NET ASSETS			
FUNDS	13		
Unrestricted funds		21,614	(128,373)
TOTAL FUNDS		<u>21,614</u>	<u>(128,373)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 2022

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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Youth Support - Reports	<u>292,200</u>	<u>332,160</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>22,641</u>	<u>20,338</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	2022	2021
Secretary	<u>1</u>	<u>1</u>

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

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	332,160
EXPENDITURE ON	
Charitable activities	
Jamaica	20,222
USA	433
Italy	33,005
UK	5,348
Other	81,004
Total	140,012
NET INCOME	192,148
RECONCILIATION OF FUNDS	
Total funds brought forward	(320,521)
TOTAL FUNDS CARRIED FORWARD	<u>(128,373)</u>

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2022	412,255	59,920	57,349	529,524
Additions	29,548	-	-	29,548
	<u>441,803</u>	<u>59,920</u>	<u>57,349</u>	<u>559,072</u>
DEPRECIATION				
At 1 January 2022	368,675	52,494	47,343	468,512
Charge for year	18,282	1,857	2,502	22,641
	<u>386,957</u>	<u>54,351</u>	<u>49,845</u>	<u>491,153</u>
NET BOOK VALUE				
At 31 December 2022	<u>54,846</u>	<u>5,569</u>	<u>7,504</u>	<u>67,919</u>
At 31 December 2021	<u>43,580</u>	<u>7,426</u>	<u>10,006</u>	<u>61,012</u>

8. STOCKS

	2022 £	2021 £
Finished goods	<u>500</u>	<u>500</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	<u>106,238</u>	<u>82,495</u>

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 12)	24	-
Accrued expenses	3,269	3,106
	<u>3,293</u>	<u>3,106</u>

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

	2022	2021
	£	£
Other creditors	149,750	269,278
	<u>149,750</u>	<u>269,278</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	24	-
	<u>24</u>	<u>-</u>

13. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	(128,373)	149,987	21,614
	<u>(128,373)</u>	<u>149,987</u>	<u>21,614</u>
TOTAL FUNDS	<u>(128,373)</u>	<u>149,987</u>	<u>21,614</u>

YOUTH SUPPORT

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. 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	292,200	(142,213)	149,987
TOTAL FUNDS	<u>292,200</u>	<u>(142,213)</u>	<u>149,987</u>

Comparatives for 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	<u>(320,521)</u>	<u>192,148</u>	<u>(128,373)</u>

Comparative 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	<u>332,160</u>	<u>(140,012)</u>	<u>192,148</u>

13. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	(320,521)	342,135	21,614
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(320,521)</u>	<u>342,135</u>	<u>21,614</u>

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	624,360	(282,225)	342,135
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>624,360</u>	<u>(282,225)</u>	<u>342,135</u>

14. RELATED PARTY DISCLOSURES

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

YOUTH SUPPORT

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Youth Support - Reports	292,200	332,160
Total incoming resources	292,200	332,160
EXPENDITURE		
Charitable activities		
Jamaica - Food/consumables	207	-
Jamaica - telephone	278	999
Jamaica - travel	13,431	354
Jamaica - maintenance	10,442	8,359
Jamaica - caretaker	13,398	10,510
USA - equipment	651	-
USA - postage and stationery	414	182
USA - telephone	-	239
USA - Finance charges	-	12
Italy - travel	3,348	2,564
Italy - consumables	1,779	3,248
Italy - repairs & maintenance	13,379	24,764
Italy - postage and stationery	93	86
Italy - telephone	516	2,343
Italy - sundries	26	-
UK - donations	-	5,348
Italy - computer	2,121	-
	60,083	59,008
Support costs		
Management		
Telephone	6,033	3,620
Postage and stationery	3,735	586
Donations	4,682	-
Overseas travel	-	3,896
Depreciation of tangible and heritage assets	22,640	20,338
	37,090	28,440

This page does not form part of the statutory financial statements

YOUTH SUPPORT

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	2022 £	2021 £
Management		
Finance		
Wages	8,454	15,331
Sundries	161	7
Accountancy fees	3,278	3,102
Repairs and maintenance	12,595	27,745
Consumables	7,704	6,379
Computer costs	12,235	-
	<u>44,427</u>	<u>52,564</u>
Governance costs		
Legal fees	613	-
	<u>142,213</u>	<u>140,012</u>
Total resources expended		
Net income	<u>149,987</u>	<u>192,148</u>

This page does not form part of the statutory financial statements