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REGISTERED COMPANY NUMBER: 02052719 (England and Wales)
REGISTERED CHARITY NUMBER: 296080

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
YOUTH SUPPORT

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

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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**Report of the Trustees
for the Year Ended 31 December 2023**

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 2023. 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 2023

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 2023

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 2023

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 Cottington
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 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 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 ****ERROR - relevant professional body must be completed****, 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

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

Date:

YOUTH SUPPORT

Statement of Financial Activities for the Year Ended 31 December 2023

		2023	2022
		Unrestricted	Total funds
	Notes	fund	£
		£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	297,849	292,200
EXPENDITURE ON			
Charitable activities			
Jamaica		39,864	37,756
USA		5,231	1,065
Italy		29,637	21,262
Other		113,335	82,130
Total		188,067	142,213
NET INCOME		109,782	149,987
RECONCILIATION OF FUNDS			
Total funds brought forward		21,614	(128,373)
TOTAL FUNDS CARRIED FORWARD		131,396	21,614

The notes form part of these financial statements

YOUTH SUPPORT

Balance Sheet 31 December 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	58,807	67,919
CURRENT ASSETS			
Stocks	8	500	500
Debtors	9	109,120	106,238
Cash at bank		13	-
		<u>109,633</u>	<u>106,738</u>
CREDITORS			
Amounts falling due within one year	10	(3,498)	(3,293)
		<u>106,135</u>	<u>103,445</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		164,942	171,364
CREDITORS			
Amounts falling due after more than one year	11	(33,546)	(149,750)
		<u>131,396</u>	<u>21,614</u>
NET ASSETS			
FUNDS	13		
Unrestricted funds		131,396	21,614
TOTAL FUNDS		<u>131,396</u>	<u>21,614</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 2023

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

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

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 2023

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

	2023	2022
	£	£
Youth Support - Reports	<u>297,849</u>	<u>292,200</u>

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>19,602</u>	<u>22,641</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

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

	2023	2022
Secretary	<u>-</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 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	292,200
EXPENDITURE ON	
Charitable activities	
Jamaica	37,756
USA	1,065
Italy	21,262
Other	82,130
Total	142,213
NET INCOME	149,987
RECONCILIATION OF FUNDS	
Total funds brought forward	(128,373)
TOTAL FUNDS CARRIED FORWARD	21,614

YOUTH SUPPORT

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023	441,803	59,920	57,349	559,072
Additions	10,490	-	-	10,490
At 31 December 2023	452,293	59,920	57,349	569,562
DEPRECIATION				
At 1 January 2023	386,957	54,351	49,845	491,153
Charge for year	16,334	1,392	1,876	19,602
At 31 December 2023	403,291	55,743	51,721	510,755
NET BOOK VALUE				
At 31 December 2023	49,002	4,177	5,628	58,807
At 31 December 2022	54,846	5,569	7,504	67,919

8. STOCKS

	2023 £	2022 £
Finished goods	500	500

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	109,120	106,238

YOUTH SUPPORT

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 12)	-	24
Accrued expenses	3,498	3,269
	<u>3,498</u>	<u>3,293</u>

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

	2023	2022
	£	£
Other creditors	33,546	149,750
	<u>33,546</u>	<u>149,750</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	24
	<u>-</u>	<u>24</u>

13. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	21,614	109,782	131,396
	<u>21,614</u>	<u>109,782</u>	<u>131,396</u>
TOTAL FUNDS	<u>21,614</u>	<u>109,782</u>	<u>131,396</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

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	297,849	(188,067)	109,782
TOTAL FUNDS	<u>297,849</u>	<u>(188,067)</u>	<u>109,782</u>

Comparatives for 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
TOTAL FUNDS	<u>(128,373)</u>	<u>149,987</u>	<u>21,614</u>

Comparative 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>

YOUTH SUPPORT

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	(128,373)	259,769	131,396
TOTAL FUNDS	<u>(128,373)</u>	<u>259,769</u>	<u>131,396</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	590,049	(330,280)	259,769
TOTAL FUNDS	<u>590,049</u>	<u>(330,280)</u>	<u>259,769</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

YOUTH SUPPORT

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Youth Support - Reports	297,849	292,200
Total incoming resources	297,849	292,200
EXPENDITURE		
Charitable activities		
Jamaica - Food/consumables	2,137	207
Jamaica - telephone	805	278
Jamaica - travel	14,204	13,431
Jamaica - maintenance	6,232	10,442
Jamaica - caretaker	15,968	13,398
Jamaica - Equipment	518	-
USA - travel	298	-
USA - equipment	1,888	651
USA - postage and stationery	233	414
USA - consumables	2,238	-
USA - repairs and maintenance	169	-
USA - telephone	133	-
USA - Computer	272	-
Italy - travel	3,630	3,348
Italy - consumables	4,520	1,779
Italy - repairs & maintenance	12,332	13,379
Italy - postage and stationery	-	93
Italy - telephone	1,267	516
Italy - sundries	-	26
Italy - computer	7,888	2,121
	74,732	60,083
Support costs		
Management		
Telephone	4,429	6,033
Postage and stationery	1,470	3,735
Carried forward	5,899	9,768

This page does not form part of the statutory financial statements

YOUTH SUPPORT

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	2023 £	2022 £
Management		
Brought forward	5,899	9,768
Donations	-	4,682
Accommodation	22,309	-
Depreciation of tangible and heritage assets	19,603	22,640
	47,811	37,090
Finance		
Wages	36,385	8,454
Sundries	-	161
Bank charges	197	-
Accountancy fees	3,720	3,278
Repairs and maintenance	9,959	12,595
Consumables	2,595	7,704
Computer costs	12,668	12,235
	65,524	44,427
Governance costs		
Legal fees	-	613
Total resources expended	188,067	142,213
Net income	109,782	149,987

This page does not form part of the statutory financial statements