

**INDEPENDENTLY EXAMINED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 MARCH 2018

Charity Number: 1151052

YOUTH LEGAL & RESOURCE CENTRE

Contents

	Page
Trustees' Report	1 - 7
Statement of Financial Activities	8
Balance Sheet	9
Notes	10 - 21
Independent Examiner's Report	22 - 23

The Trustees present their report and the financial statements for the year ended 31 March 2018.

Charity Information

Charity Number	1151052
Registered Office	253 Huntingfield Road London, SW15 5EW
Business address	Ashburton Youth Centre Westleigh Avenue Putney, London SW15 4JE

Principal activities and review of activities

Objects

youth legal & resource centre is a charity whose objects, as defined by the Constitution are:

1. The relief of financial hardship, suffering and distress by the provision of assistance including (but not limited to) the provision of legal advice and representation to young persons, children or their families who live, study or work within the London Boroughs of Wandsworth, Merton, and within such other boroughs in the Greater London area as the Charity may from time to time determine who, through lack of means, would otherwise be unable to obtain such advice;
2. The advancement of education of persons living, studying or working within the London Boroughs of Wandsworth, Merton and within such other boroughs in the Greater London area as the Charity may from time to time determine.
3. The promotion of such other purposes being exclusively charitable according to the law of England and Wales as the Charity Commission may from time to time determine.

To achieve these objectives in 2017/2018 in relation to those purposes for the public benefit *youth legal & resource centre* has:

- Provided professional legal independent advice, assistance and representation to people living, studying or working in Wandsworth and Merton and other parts of London in the following areas of Law:

Trustees

Those who served during the year, except where indicated, were :

Jamie Burton		
Laura Clark	-	Chair
Joel Gibbs		
Adeboye Fadero	-	Treasurer
Patrick Friel		
Renata Izdebska-Wardle		
Wilma Morrison		
Madeleine Sammons		removed 01 August 2017 by resolution
George Turner		
Clare Leslie (Barker)		

Statement of the Trustee's responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Commission requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and SORP (FRS102). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the Charity's Trustees are *unaware*, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors (if necessary) are aware of that information.

There are no uncertainties about the charity continuing as a going concern.

How our activities deliver public benefit

All our charitable activities focus on the prevention of poverty through helping vulnerable young people and families with children by giving free specialist independent legal

advice in Housing / Homelessness, and Community Care with a focus on those young people with disabilities, care leavers and carers and families with children.

you legal also provides a legal advice line so people or advisers can get advice over the telephone on a range of legal issues. Additionally *you* legal provides 2nd Tier advice to other local organisations on legal issues. It is accountable to the Local Community through its Trustees, which comprises representatives from local people, groups and agencies.

In carrying out our activities, the Trustees have regard to the Commission's public benefit guidance by taking it into account when making decisions relating to the guidance. The Trustees have had no reason to depart from the guidance.

We will also continue to increase our Legal Aid income and add to that when we obtain a new Housing Contract. This will make Youth Legal financially sustainable for the foreseeable future and bring on board more experienced people to work on the various projects and contribute to fundraising and expanding Youth Legal's work.

Volunteering Contribution

Our policy is underpinned by the following principles:

- Youth Legal will ensure that volunteers are properly integrated into the organisation
- Youth Legal does not aim to introduce volunteers to replace paid staff.
- Youth Legal expects that staff at all levels will work positively with volunteers.
- Youth Legal accepts the definition of Volunteering as given by the National Compact Code of Volunteering:

"volunteering is defined as an activity that involves spending time, unpaid, doing something that aims to benefit the environment or individuals or groups other than (or in addition to) close relatives."

Our volunteers are invaluable to maintain our organisation. They assist inter alia with the administration work; answering the telephones; maintain the database of young people's services in the area.

Young volunteers will assist in implementing our social media strategy so we have a *firsthand insight to what young people need and want when accessing information*. We will have leaflets available that the volunteers help draft and will be made available through social media including Twitter, Facebook, Google and videos for Snapchat and You Tube. They also help to keep our website up to date.

Risk management

The Trustees have assessed the major risks to which we are exposed, in particular those related to the operations and finances of the company. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. However the Trustees are aware that the loss of a major funder or contract could lead to closure or a severe curtailment of our operations. To mitigate against this happening we endeavour to provide the highest possible level of service to both its clients and the funders and is constantly seeking to generate additional income.

Significant external risks to funding recently have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks

are minimised by the implementation of a Financial Controls Policy setting out procedures for authorisation of all transactions and projects. Further, procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the our office and we have a Specialist Quality Mark from the Legal Aid Agency for our client care.

Events since the end of the year

The Centre has had success in raising funds from Trusts and Grants over the past year and has increased its income from the Legal Aid Agency contract in Community Care Law. We continued to run our Homelessness Advice Project – Opening Gates with further funding from Chances and Battersea Power Station Foundation. We received a grant from Wandsworth Council for our volunteer project and to develop a social media programme.

The Strategic Legal Fund awarded us a grant to develop strategic litigation on the area of *families with No Recourse to Public Funds and how they are treated by local authorities*. We teamed up with Project 17 to collate detailed information about local authorities' No Recourse to Public Funds (NRPF) practice. This is to enable organisations to access information to enable them to obtain the best possible outcome when referring to, and helping destitute clients approach local authorities for support under s17 Children Act 1989, and assist strategic litigation.

In addition to working in partnership with Lifetime, we continue to carry out training in Community Care and Housing for local organisations. The attendees of the above mentioned training reported an increased level of knowledge after the session. Most reported confidence now in knowing when their service users rights to community care services are being breached and more able to help the service user to attain their rights and goals. All would highly recommend the course to a friend.

Plans for the future

To continue meeting our objectives in the future we will:

- continue to give young people access to facilities that assist in building their confidence and giving them the skills to live independent, productive and happy lives. To that end on 1 August 2014 we opened offices at Ashburton Youth Club to develop the one-stop shop for easily available advice, information, training and counselling.
- continue to give young people specialist legal advice in Community Care law. We were awarded a Legal Aid Agency contract in Community Care Law which began on 1 August 2014 and will be tendering to continue this year.
- continue to give specialist legal advice to young people experiencing homelessness having been excluded by their family as early as 16, by assisting them all the way through the homelessness process to avoid gatekeeping.
- expand the housing advice by applying for a Legal Aid Housing Law Contract.
- develop Know Your Rights Project including debt law, training young people and local voluntary sector, information distribution on various aspects of legal rights.

- details of legal advice and other youth services in their area. The website will be developed to include current news, myth debunking, a section showing what's on, and advice for young people. It was built by a young person and will be updated by the young people. We are working towards the Youth Advice Network package being rolled out across London..
- seek to develop a Public Legal Education / Peer Training programme in legal capability to help YP recognise their rights and responsibilities within the law so that they can identify law related problems as soon as possible and take effective action to avoid problems escalating to crisis. We will work with the already existing youth services in the area making it easy for YP to access the existing services and also avoiding duplication of services.
- continue to carry out training for local organisations so they can recognise when their clients are not accessing their legal rights and can help and/or refer to the appropriate service.

Accountants

We are required to have audited or externally examined accounts as our income was more than £25,000.00 in the year. Therefore we instructed Matt Barnett, a qualified Bookkeeper, to prepare our accounts and to have them externally examined by Beverley Campbell, BC Consultancy Services, a member of the Association of Charity Independent Examiners and CIPFA (Affil).

The trustees declare that they have approved the trustees' report above.

This report was approved by the Trustees on 21.10.2018 and signed on its behalf by:



Laura Clark
Chair



Youth	Annual accounts for the period		Charity No	1151052
Period start date	01/04/2017	To	date	31/03/2018



Section A Statement of financial activities

Recommended categories by	Unrestricted £ F01	Restricted £ F02	Endowment £ F03	Total funds £ F04	Prior year £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	S01 1,727	-	-	1,727	-
Charitable activities	S02 36,788	33,282	-	70,070	42,981
Other trading activities	S03 -	-	-	-	-
Investments	S04 -	-	-	-	-
Separate material item of income	S05 15	-	-	15	3
Other	S06 -	-	-	-	-
Total	S07 38,530	33,282	-	71,812	42,984
Resources expended (Note 6)					
Expenditure on:					
Raising funds	S08 -	-	-	-	-
Charitable activities	S09 31,043	8,984	-	40,027	39,511
Separate material item of expense	S10 -	-	-	-	-
Other	S11 -	-	-	-	-
Total	S12 31,043	8,984	-	40,027	39,511
Net income/(expenditure) before investment gains/(losses)	S13 7,487	24,298	-	31,785	3,473
Net gains/(losses) on investments	S14 -	-	-	-	-
Net income/(expenditure)	S15 7,487	24,298	-	31,785	3,473
Extraordinary items	S16 -	-	-	-	-
Transfers between funds	S17 -	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	S18 -	-	-	-	-
Other gains/(losses)	S19 -	-	-	-	-
Net movement in funds	S20 7,487	24,298	-	31,785	3,473
Reconciliation of funds:					
Total funds brought forward	S21 18,836	-	-	18,836	15,363
Total funds carried forward	S22 26,323	24,298	-	50,621	18,836

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	25,000	-	-	25,000	25,000
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	10,071	24,298	-	34,369	4,316
Total current assets		B10	35,071	24,298	-	59,369	29,316
Creditors: amounts falling due within one year	(Note 20)	B11	8,748	-	-	8,748	10,480
Net current assets/(liabilities)		B12	26,323	24,298	-	50,621	18,836
Total assets less current liabilities		B13	26,323	24,298	-	50,621	18,836
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	26,323	24,298	-	50,621	18,836
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	24,298	-	24,298	-
Unrestricted funds		B19	26,323	-	-	26,323	-
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	26,323	24,298	-	50,621	18,836

Signed by one or two trustees on behalf of all

Signature	Print Name	Date of
	Laura Clark	27.10.18.
	Adeboye Fadero	31/10/2018

Note 3 Analysis of income

	Analysis	funds	income	funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,727	-	-	1,727	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	33,282	-	33,282	3,390
	Membership subscriptions and sponsorships	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,727	33,282	-	35,009	3,390
Charitable activities:		36,788	-	-	36,788	39,591
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	36,788	-	-	36,788	39,591
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	15	-	-	15	3
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	15	-	-	15	3
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		38,530	33,282	-	71,812	42,984

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	3,686			3,686	8,983
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	3,686	-	-	3,686	8,983
Expenditure on charitable activities	27,357	8,984	-	36,341	30,528
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	27,357	8,984	-	36,341	30,528
Separate material item of expense	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	31,043	8,984	-	40,027	39,511

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not Applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not Applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		✓	0	0
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		✓	0	0
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		✓	0	0
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		0	0	✓
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		0	✓	0
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		0	0	✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		✓	0	0
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		✓	0	0
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		✓	0	0
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		0	0	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		0	0	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		0	0	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		✓	0	0
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		✓	0	0
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓	0	0
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		✓	0	0
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓	0	0
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		0	0	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		0	0	✓
Settlement of insurance	Insurance claims are only included in the SoFA when the general income recognition	Yes	No	N/a

Settlement of insurance claims	criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset investments

instruments with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

√	0	0
---	---	---

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
√	0	0

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
250	250
300	300

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	23,009	19,857
Social security costs	-	-
Pension costs (defined contribution scheme)	1,512	1,191
Other employee benefits	-	-
Total staff costs	24,521	21,048

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
		-
	1	1
	-	-
	-	-
Total	1	1

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

1511.63

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Apportioned between activities where relevant based on percentage of overall salary costs apportioned however this is not relevant this financial year

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	25,000
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	25,000
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	25,000
Total previous year	-	-	-	-	25,000

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Battersea Power Foundation	R	Homelessness Advice Project	-	4,990	1,990	-	-	3,000
LB Wandsworth	R	Volunteer Project	-	9,987	-	-	-	9,987
Lifetime Chances	R	Homelessness Advice Project	-	3,494	994	-	-	2,500
Strategic Legal Fund	R	s17 Advice Hub & Research Database	-	14,811	6,000	-	-	8,811
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	33,282	8,984	-	-	24,298

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

YOUTH LEGAL & RESOURCE CENTRE

On accounts for the year
ended

31st MARCH 2018

Charity no
(if any)

1151052

Set out on pages

1 – 21

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or the accounts did 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 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.

Signed:

Date:

01/11/2018

Name: Beverley Campbell

Relevant professional qualification(s) or body (if any): Affiliate Member of Association of Charity Independent Examiners
CIFPA Affiliate

Address: BC CONSULTANCY SERVICES LTD
15 FAIRTHORN ROAD
CHARLTON LONDON SE7 7RL

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.