

TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
FOR  
TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

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

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

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**FOR THE YEAR ENDED 31ST MARCH 2023**

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**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**TRUSTEES**

Annie Adair  
Tamra Cave  
Colette Lewis  
Ashley Whittaker  
Carlo Malka  
Sally Franklin  
Richard Doble  
Grainne Sweeting  
Jackie Choy (appointed 3.11.2022)

**PRINCIPAL ADDRESS**

Ham Youth Centre  
Ham Close  
Ham  
TW10 7PL

**REGISTERED CHARITY  
NUMBER**

1190960

**INDEPENDENT EXAMINER**

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

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 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).

Legal and administrative information set out on page 1 forms part of this report.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To advance in life and relieve needs of young people who have a sensory impairment, learning and/or physical disability through:

1. the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life;
2. provide support and activities which develop their skills and capabilities to enable them to participate in society as mature and responsible individuals.

TAG Youth Club aims to empower and optimise the potential of children, young people and young adults who have a disability between the ages of 8 and 25 and beyond. Our Junior, Youth and Young Adult Clubs aim to provide users with a safe, caring, well equipped environment giving children and young people the opportunity to participate in personal and social development activities including arts, drama, music and sport.

**Public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the donations policy for the year.

The benefit that arises to the public is the support of children and young people affected by disabilities and additional needs in the London Borough of Richmond upon Thames, the Royal Borough of Kingston upon Thames and where there is identified need.

## TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE

### TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

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

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

During the financial year 2022/23, 246 children and young people attended TAG's youth clubs, sports activities and arts programmes, an almost 25% increase on the previous year.

In addition to this, TAG supported 39 different children and young people to attend weekend residential short breaks and longer holidays, and engaged with over 1300 children and young people at events such as our family fun day, family swimming trip, miniature railway visit and preparing for adulthood showcase, arranged in collaboration with a local partner.

TAG's activities took place on 294 days of the year, totalling 1,942 hours of in person delivery, which equates to 5,094 interactions with children and young people. Our work has also indirectly supported over 600 unpaid carers.

Trustees are hugely grateful to our dedicated staff team for their time and effort in making this happen, and for their relentless commitment to supporting the needs of our members and their families. Our experienced and energetic team makes a direct impact on the lives of those we support in the safe spaces we operate from and in the local and wider community. TAG continues to invest in our staff, who completed over 128 hours of professional training and development.

TAG has continued to invest in the facilities we use, providing additional resources and improvements to our programmes. We have continued to work towards achieving the targets set within our strategy to grow within the boroughs in which we work. Part of that plan, driven by our staff, is the expansion of our sport programmes and increased support for young carers. We also continued to advocate on behalf of the young people we serve to ensure that their voices were heard within the wider community on issues that are important to them.

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

We will be updating our strategic development plan during 2023/24.

#### **FINANCIAL REVIEW**

##### **Financial position**

As at 31 March 2023 the funds of the charity amounted to £225,991 of which £29,099 was restricted in nature (2022: £236,073 of which £12,882 was restricted).

##### **Reserves policy**

Although it is not the Trustees objective to make an annual surplus it is important for the continued existence of TAG Youth Club for Disabled Young People that it has sufficient funds to meet current and future committed expenditure. Our current reserves are sufficient to cover 6 months staffing and session costs.

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**FUTURE PLANS**

In 2020 the charity agreed a Strategic Plan spanning the period to 2023. Strategic priorities included:

- a. Safeguarding
- b. Equality and Diversity
- c. Growing our membership
- d. Staffing
- e. Activities and equipment
- f. Locations and premises
- g. Communications
- h. Fundraising
- i. Financial risk management
- j. Partnerships

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was established by constitution as a charitable incorporated organisation and registered at the Charity Commission on 20th August 2020.

**Recruitment and appointment of new trustees**

New trustees may be elected by the decision of members at the annual general meeting and otherwise by the trustees.

**Decision making**

The charity is managed by the governing body comprising the board of trustees, the chief executive officer and the operations manager.

**Risk management**

The Trustees meet regularly to review the charity's activities and the risks to which it is exposed and confirm that controls are in place to mitigate those risks.

Approved by order of the board of trustees on ... 11<sup>th</sup> October 2023 ... and signed on its behalf by:



.....  
Ashley Whittaker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

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**Independent examiner's report to the trustees of TAG Youth Club for Disabled Young People**

I report to the charity trustees on my examination of the accounts of TAG Youth Club for Disabled Young People (the Trust) for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the **\*\*ERROR - relevant professional body must be completed\*\***, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Davi Barr FCA

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

Date: ..... 12<sup>th</sup> October 2023 .....

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		19,486	182,070	201,556	216,301
<b>Charitable activities</b>					
Youth Club		55,416	-	55,416	49,745
<b>Total</b>		<u>74,902</u>	<u>182,070</u>	<u>256,972</u>	<u>266,046</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Youth Club		111,971	155,083	267,054	238,516
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	11	(37,069)	26,987	(10,082)	27,530
		10,770	(10,770)	-	-
<b>Net movement in funds</b>		<u>(26,299)</u>	<u>16,217</u>	<u>(10,082)</u>	<u>27,530</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		223,191	12,882	236,073	208,543
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>196,892</u>	<u>29,099</u>	<u>225,991</u>	<u>236,073</u>

The notes form part of these financial statements

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**BALANCE SHEET**  
**31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	136,494	-	136,494	157,801
<b>CURRENT ASSETS</b>					
Debtors	9	3,755	-	3,755	-
Cash at bank		65,463	29,099	94,562	81,080
		69,218	29,099	98,317	81,080
<b>CREDITORS</b>					
Amounts falling due within one year	10	(8,820)	-	(8,820)	(2,808)
<b>NET CURRENT ASSETS</b>		60,398	29,099	89,497	78,272
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		196,892	29,099	225,991	236,073
<b>NET ASSETS</b>		196,892	29,099	225,991	236,073
<b>FUNDS</b>	11				
Unrestricted funds				196,892	223,191
Restricted funds				29,099	12,882
<b>TOTAL FUNDS</b>				225,991	236,073

The financial statements were approved by the Board of Trustees and authorised for issue on 11<sup>th</sup> October 2023 and were signed on its behalf by:



.....  
Ashley Whittaker - Trustee

The notes form part of these financial statements

**1. STATUTORY INFORMATION**

TAG Youth Club for Disabled Young People is a charity registered in England and Wales. The charity's registered number and registered address can be found in the Trustees' Report.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Youth Club	<u>245,872</u>	<u>21,182</u>	<u>267,054</u>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023 £	2022 £
Resources	9,482	17,510
Staff costs	112,093	80,141
Session expenses	72,229	63,413
Depreciation	52,068	56,362
	<u>245,872</u>	<u>217,426</u>

**5. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Youth Club	<u>18,482</u>	<u>2,700</u>	<u>21,182</u>

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

**Management**

	2023 Youth Club £	2022 Total activities £
Insurance	4,161	5,032
Administration	7,320	4,481
Sundries	6,627	6,082
Training	374	3,095
	<u>18,482</u>	<u>18,690</u>

**Governance costs**

	2023 Youth Club £	2022 Total activities £
Independent examiner's fees	<u>2,700</u>	<u>2,400</u>

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. STAFF COSTS**

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

	2023	2022
Management & administration	2	2
Youth club staff	2	2
	<u>4</u>	<u>4</u>

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

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2022	292,255	33,704	325,959
Additions	30,761	-	30,761
At 31st March 2023	<u>323,016</u>	<u>33,704</u>	<u>356,720</u>
<b>DEPRECIATION</b>			
At 1st April 2022	148,447	19,711	168,158
Charge for year	43,642	8,426	52,068
At 31st March 2023	<u>192,089</u>	<u>28,137</u>	<u>220,226</u>
<b>NET BOOK VALUE</b>			
At 31st March 2023	<u>130,927</u>	<u>5,567</u>	<u>136,494</u>
At 31st March 2022	<u>143,808</u>	<u>13,993</u>	<u>157,801</u>

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments and accrued income	<u>3,755</u>	<u>-</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	<u>8,820</u>	<u>2,808</u>

**11. MOVEMENT IN FUNDS**

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

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**11. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	191,250	2,203	29,738	223,191
<b>Restricted funds</b>				
Equipment	5,000	6,850	(6,850)	5,000
Day trips and residential	6,029	(6,029)	-	-
Electric van	1,264	(855)	-	409
Youth and Junior Youth Club staffing and resources	5,000	14,216	(14,216)	5,000
Parkour equipment & sessions	-	4,105	(4,105)	-
Radio station	-	4,567	(4,567)	-
Training	-	2,473	-	2,473
	<b>17,293</b>	<b>25,327</b>	<b>(29,738)</b>	<b>12,882</b>
<b>TOTAL FUNDS</b>	<b>208,543</b>	<b>27,530</b>	<b>-</b>	<b>236,073</b>

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,464	(72,261)	2,203
<b>Restricted funds</b>			
Equipment	6,850	-	6,850
Outreach projects	3,000	(3,000)	-
Day trips and residential	6,986	(13,015)	(6,029)
Electric van	-	(855)	(855)
Youth and Junior Youth Club staffing and resources	126,401	(112,185)	14,216
Parkour equipment & sessions	16,237	(12,132)	4,105
Snowsports equipment & sessions	3,696	(3,696)	-
Radio station	4,567	-	4,567
Young carers	7,480	(7,480)	-
Training	5,568	(3,095)	2,473
Young adults staffing and resources	2,789	(2,789)	-
Senior leadership costs	8,008	(8,008)	-
	<u>191,582</u>	<u>(166,255)</u>	<u>25,327</u>
<b>TOTAL FUNDS</b>	<u>266,046</u>	<u>(238,516)</u>	<u>27,530</u>

**Transfers between funds**

Where income has been received for the purchase of specific assets this income is treated as restricted. A transfer to the general fund is made when these assets are purchased. All assets are held and depreciated within the general unrestricted fund.

**12. RELATED PARTY DISCLOSURES**

The charity paid £9,256 to Achieving for Children (AfC) for additional staffing. Ashley Whittaker (trustee) and Geraldine Burgess (Operations manager) are employed by AfC.

**TAG YOUTH CLUB FOR DISABLED YOUNG PEOPLE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,873	24,719
Gift aid	9,613	-
Grants	182,070	191,582
	<u>201,556</u>	<u>216,301</u>
<b>Charitable activities</b>		
Subscriptions & voluntary contributions	55,416	49,745
<b>Total incoming resources</b>	<u>256,972</u>	<u>266,046</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Resources	9,482	17,510
Staff costs	112,093	80,141
Session expenses	72,229	63,413
Plant and machinery depreciation	43,642	47,936
Computer equipment depreciation	8,426	8,426
	<u>245,872</u>	<u>217,426</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	4,161	5,032
Administration	7,320	4,481
Sundries	6,627	6,082
Training	374	3,095
	<u>18,482</u>	<u>18,690</u>
<b>Governance costs</b>		
Independent examiner's fees	2,700	2,400
<b>Total resources expended</b>	<u>267,054</u>	<u>238,516</u>
<b>Net (expenditure)/income</b>	<u>(10,082)</u>	<u>27,530</u>

This page does not form part of the statutory financial statements