

Company number: **07448744**

Charity number: **1139685**



**YOUNGROOTS**

# Young Roots Report and financial statements

For the year ended 30 November 2022



“

I was too stressed, I was losing control of myself so when I went outside on the first morning and I sat on the chair and I could see all the view from there, the mountains, the houses, everything. After that I just started relaxing music, and I am just thinking I am in my home with my Young Roots family, and I felt better really fast.

”





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# Foreword

Dear friends

Young Roots is proud of the impact of our work with young refugees and asylum seekers in 2022.

We have reached more young people than ever before, and the depth and quality of our projects and programmes has improved the lives of those we work with.

It has been a brutal period for the young people we support, with dangerous and dehumanising Government rhetoric, regressive policies and the impact of the cost-of-living crisis being felt every day. The Nationality and Borders Act, which was widely condemned by organisations supporting refugees, was passed into law in April 2022. It introduced a two-tier asylum system, disadvantaging those not arriving through illusive ‘legal’ routes, amongst other provisions. Although no refugees have yet been removed to Rwanda, the threat has had serious mental health consequences for young people we see every day causing stress, fear and anxiety.

Against this backdrop, our skilled and talented staff team have supported 873 young people in total, compared to 739 in 2021. The majority of young people (712) took part in our youth activities and benefited from the dedication and experience of our Youth Development teams who led our youth clubs, sporting activities, residentials and trips. A record 370 young people received long-term, in-depth one-to-one casework support supporting them to resolve complex issues around destitution, immigration status, housing, and mental health. Our Advice and Support Hub model involves our youth activities being run alongside our casework with provision from expert partners in psychological support, counselling and legal advice. A major external evaluation of our Advice and Support Hubs reinforced the impact of our work with 97% of young people reporting that Young Roots has helped reduce social isolation and loneliness, and a wide range of partners consistently emphasising that the integration of these activities and services is a highly effective model.

An external evaluation of our Youth Welfare Project proved the success of our model supporting young people in ‘contingency accommodation’ (accommodation provided by the government for asylum seekers, often in hotels), and we were delighted that Migrant Help and the national steering group for the project decided to fund its expansion in two further London boroughs. At the end of the year, we had staff in place ready to take this forward in 2023.



As Young Roots has grown our projects and staff team, in response to the needs of the young people we support, we have been conscious of continuing to develop our approach to diversity, equity and inclusion by establishing a trustee/staff DEI Committee, and recruiting our first Human Resources Manager. This work remains a key focus in the coming year. Our Wellbeing Committee tracked the issues that are affecting staff through regular Pulse Surveys, and we guaranteed that all delivery staff have access to monthly external clinical supervision. We also ensured a wellbeing dimension in key decisions such as pay. We are planning an increased focus on this work over the next year as working with young people in this environment takes its toll on our dedicated staff team.

We are acutely aware that our work does not exist in a vacuum, and we are proud to be in partnership and to work collaboratively with such a wide range of expert and excellent organisations and professionals. We are immensely grateful to our supporters, including the increasing number of individual donors to our work. This support is sustaining, builds our resilience and is vital to our future. We are also extremely grateful to our Trusts and Foundation partners, many of whom have provided successive grants enabling us to develop our work with focus and ambition. Equally we are delighted to have established vital new relationships with funders this year.

We would like to thank our dedicated and talented staff team without whom our work would not be possible. As we look forward to the coming year and developing our new strategy for 2024 – 2027, we are fully committed to our responsibility to both provide excellent support to those we work with now, and to use our knowledge and expertise to be part of changing the environment for all young refugees in the future.



**Grace Capel**  
Chair of Trustees



**Jo Cobley**  
Chief Executive

## Reference and administrative information

For the year ended 30 November 2022

### Company number

07448744

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### Country of incorporation

United Kingdom

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### Charity number

1139685

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### Country of registration

England & Wales

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### Registered office and operational address

Suite 3.18 – easyHub Croydon, 22 Addiscombe Road,  
Croydon, CR0 5PE

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### Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

G L Capel ( <i>appointed 22nd May 2022</i> )	<i>Chair</i>
S R Corker	<i>Treasurer</i>
N Prendergast	<i>Secretary</i>
K M Elton	
N Wyver ( <i>resigned 5th January 2023</i> )	
L Puddefoot-Knaggs	
J Couper	
A Hayley	
P Nigah	
R Ravi ( <i>appointed 2nd April 2022</i> )	
J Shah ( <i>appointed 2nd April 2022, resigned 5th January 2023</i> )	
A Vukovic ( <i>appointed 2nd April 2022</i> )	
S Foster Perkins ( <i>resigned 18th June 2022, previous Chair</i> )	

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### Key management personnel

Jo Cobley	<i>Chief Executive</i>
Victoria Sanderson	<i>Head of Finance and Internal Operations</i>
Tamsin MacDonald	<i>Head of Fundraising and Development</i>
Molly Brech	<i>Head of Services in Brent</i>

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### Bankers

CAF Bank  
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

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### Auditors

Godfrey Wilson Ltd  
5th Floor, Mariner House, 62 Prince Street, Bristol BS1 4QD

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# Trustees' annual report



For the year ended 30 November 2022

The trustees present their report and the financial statements for the year ended 30 November 2022.

Reference and administrative information set out on page 6 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

# Objectives and activities

## Purpose and aims

**Our charity's purpose, as set out in the objects contained in the company's Memorandum and Articles of Association are:**

- The advancement of education among young, forced migrants and long term refugees ('the beneficiaries'), both within the UK and overseas, by provision of training as youth workers and in the field of human rights awareness.
- The relief of poverty, hardship and distress among the beneficiaries by associating together voluntary bodies, local authorities, relief agencies and others in a common effort to improve their conditions of life.
- The provision of facilities, in the interest of social welfare, for recreational and other leisure time occupation for individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial or social circumstance, with the object of improving their conditions of life.

## Vision

**A world where all young refugees and asylum seekers realise their rights and fulfil their potential.**

## Mission

**To work alongside young people and support them to improve their wellbeing and life chances.**

## Values

- Young Roots will involve young refugees and asylum seekers, and others who are 'experts by their experience', at all levels of the organisation. We will have a human rights and asset-based approach and prioritise youth participation and leadership.
- Young Roots will develop our approach to diversity, equity and inclusion throughout the organisation, consciously recognising and working to rectify inherent inequity within our society and how this manifests itself at Young Roots. We will particularly work to ensure representation amongst staff, trustees, volunteers and facilitators.
- Young Roots welcomes all young refugees and asylum seekers from anywhere in the world, irrespective of religion, sexual orientation, disability, gender, race, religion and belief. We strive to address inequity faced by young people based on their identity.
- Young Roots promotes collaboration and working in partnership with relevant organisations in order to provide the best possible services, activities and projects.
- Young Roots aims for excellence and best quality in all that we do, valuing responsiveness, understanding, respect, responsibility, creativity, knowledge, participation and kindness.
- Young Roots values staff and volunteer wellbeing and strives to provide a working environment that will allow the development of a diverse team to deliver their best work.



# Our activities, projects and services

## INTRODUCTION

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

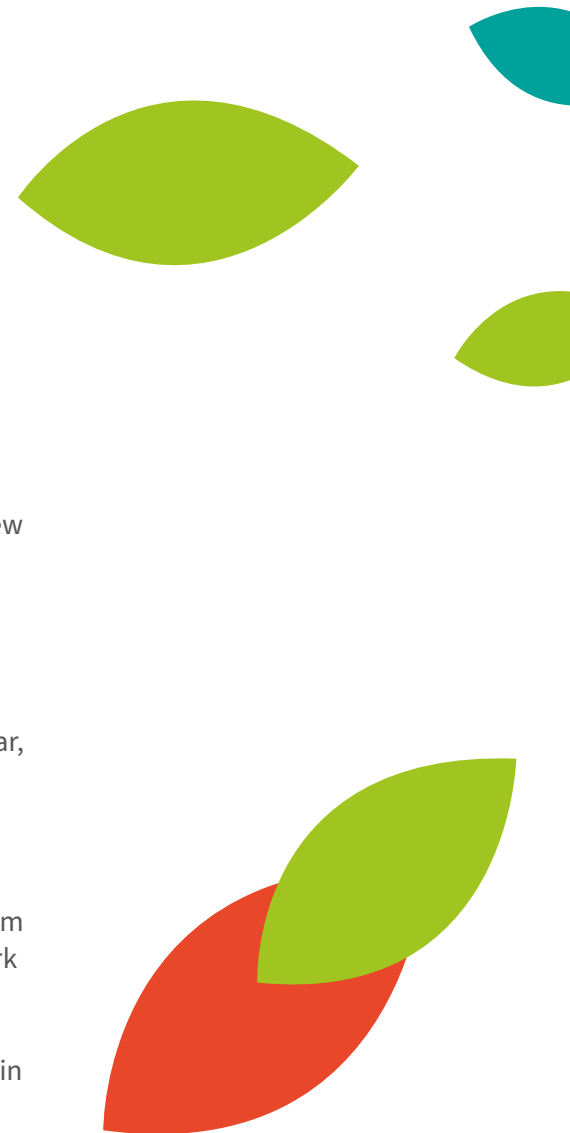
The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it exists to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purpose.

The trustees 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 its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Young Roots' operations are within London where we have established delivery teams in Brent and Croydon working with young refugees and asylum seekers from 48 London boroughs. The majority of the young people we work with (approximately 80%) are in the UK alone and particularly vulnerable to exploitation and to being multiply disadvantaged. This year, we have increased our work with young people who are newly arrived in the UK, and in contingency accommodation. They are particularly isolated and like others, have fled war and abuse, experiencing exploitation and hardship on their journeys here. The young people we work with have many strengths, but the brutal policy context in the UK, along with language barriers and already complex systems mean that there are significant challenges. Our teams of senior caseworkers and youth development professionals focus on the following outcomes for young people: improved understanding of and access to rights and entitlements; improved communication skills; increased social integration; improved wellbeing and mental health; improved leadership skills; and increased learning, training, work and volunteering opportunities.

During the year, and after a thorough external review, the trustees took the difficult decision to end Young Roots' eighteen-year valued partnership with the Sour Community Disability Project in Lebanon. There is much to be proud of within this project, but after careful consideration of the challenges of providing effective governance to the project from the UK, and the disproportionate costs of raising funds for it, the trustees considered that although they would like to facilitate an effective handover to another organisation, they would end the relationship. Young Roots is proud to have been part of a project that delivered high quality educational and social activities to 90-100 young people and their families each year, with clear positive impacts on their development and wellbeing.

Young Roots' activities are guided by our [Strategy](#) (2021- 2024).



Our first strategic objective is to provide high quality services and activities for young refugees and asylum seekers, supporting young people to realise their rights and reach their potential. Our strategic approach is to employ our participative, human rights and strengths-based approaches across all our services and projects. We ensure that young people feel heard, believed and safe as they establish trusted relationships with staff and peers. Our second strategic objective is to contribute to wider systems and policy change for young refugees and asylum seekers, so as to positively influence and change the broken systems that are meant to support and protect them. Our third strategic objective is to ensure that Young Roots is sustainable, effective and efficient, prioritising diversity, equity and inclusion and involving young people and those with lived experience at all levels of the charity.

**The following section reflects on our strategic ambitions and the purpose and aims of Young Roots. The analysis is consistent with the financial reporting.**

## CASEWORK SERVICE

Young Roots reached a record number of young people through our highly regarded casework service in 2022. 370 young people accessed the service in 2022, a 67% increase on 2021 (which in turn was a 40% increase on 2020). This is in part due to the increased provision of casework within the Youth Welfare Project in contingency accommodation.

Young people are supported to access quality legal representation, resolve issues with their accommodation – including becoming street homeless – and address serious and complex mental health issues by being referred to specialist partners for psychological support and counselling. The youth-centred service provides holistic support as young people navigate multiple challenges in their lives. Despite the challenges, we are delighted that 29 young people secured their immigration status, 21 were prevented from becoming street homeless and 67 enrolled in education. The casework service is integral to our flagship Advice and Support Hubs accessed by 584 young people in 2022. These successful and popular weekly Hubs bring together our casework service with specialist legal advice, psychological support and counselling, and our youth and sporting activities, responding holistically to the needs and wishes of young people.

The young people we support are often facing extreme hardship, finding it impossible to meet their essential living needs on the £45 per week they are entitled to. Some young people we work with do not even receive this amount. We therefore provide direct hardship support to some young people including emergency food vouchers, emergency accommodation, phones and data. We also apply for grants for individual young people which we distribute directly to them. In November 2022 we had 5.6 FTE casework staff and spent 38% of our total expenditure on our casework service totalling £368,163. This represents an increase of 9% in terms of expenditure from 2021. Our income for this stream of work increased by 12% reflecting our increased costs.





“

It helps you to get away from your depressions. You start thinking about the things that make you happy and you enjoy.

”





## YOUTH DEVELOPMENT

Our youth development programme reached 712 young people during 2022.

This is a 14% increase on 2021. The programme is at the heart of Young Roots' work. Our staff build trusted relationships with young people through sporting, arts-based and personal development group work, as well as through one-to-one youth work. This work is crucial in supporting young people to feel less alone, calmer, happier and less stressed, as well as improving their English levels.

This year, our activities included our established football and cricket programmes in Brent delivered by our partners at Queens Park Rangers and Middlesex County Cricket, as well as regular sessions of boxing, taekwondo, basketball and yoga. 178 young people accessed English language learning projects – an activity requested by so many young people we support. 144 young people also took part in our programme of trips, researched, chosen, and often organised by young people, which included outings to Walton on the Naze, Brighton, and Thorpe Park. We went with young people on two residential in Wales during the year which were hugely enjoyed and very beneficial to the young people who attended. This year we also delivered a new programme in Brent developing young people's soft skills and building their work-readiness confidence and knowledge.

In the year ended November 2022 we spent 32% of our total expenditure on this element of work totalling £306,879. Our income for this element of our work grew by 7%.

## YOUTH WELFARE PROJECT

Our Youth Welfare Project, using our combined approach of casework and youth work, has been a core part of our work in 2022.

This project, overseen by a steering group of organisations in the sector, aims to support the wellbeing of young people within contingency accommodation (hotels). The Youth Welfare Officer provides vital support and connection to isolated and newly arrived young asylum seekers. They work closely with the Youth Welfare Caseworker who provides in depth one-to-one support to those who are most vulnerable. The pilot in Wembley included a weekly Ahlan (welcome) Club where young people have access to English Language learning, food, games and advice and serves as an entry point to more intensive support. The project reached 189 young people during the period. Thanks to the impact of this project, as demonstrated by an external evaluation in the spring, the steering group, and funders Migrant Help, have supported Young Roots to expand the project to Croydon and Kings Cross. By the end of 2022, new staff were in place to support this expansion. The income and expenditure for this project are split across casework and youth development in the accounts.





## PARTNERSHIP AND OUTREACH

Working in partnership with trusted and expert partners is a key approach of Young Roots.

The scale of the challenges faced by the young people we support, and the harsh external environment mean that this is vital to ensuring success. We have a wide range of partnerships and collaborate with many organisations where our approach and aims align. We have expanded our long-term funded partnership with the Helen Bamber Foundation, who provide stabilisation and trauma-focused therapy to those most acutely affected by trauma. We are proud of our relationship with Off the Record who provide specialist counselling for young refugees who attend our Hub in Croydon. Our valued partnership with Coram Children's Legal Centre continues to benefit young people who need legal advice and support via our Croydon Hub, and in Brent we are proud of our strong ties with Bindmans LLP who provide excellent legal support to young people. Other key partnerships include Kazzum who provide specialist arts activities, Mousetrap who provide drama sessions and English for Action who run English sessions at our Wembley project. We have developed our partnership with Migrant Help and also with Care for Calais as part of our work to provide the best possible support to young people in contingency accommodation in Brent. We have continued with our long-standing partnership with the Refugee Council to provide a weekly young women's group in Croydon.

Young Roots continues to play an active role in the Croydon Young Refugees Network, and the Northwest London Young Refugees Network that we founded. We place emphasis on our outreach activities to ensure that young people know about the services and support that we offer.

All partners adhere to our code of conduct and we have partnership agreements in place with our funded partners.

In November 2022, 12% (£119,740) of our total expenditure was in this area of work. This represents a decrease of 20% from 2021 as a Comic Relief funded programme in partnership with the Bike Project came to an end. All of our other strong partnerships have continued.

## INFLUENCING

With support from the Social Change Agency, thanks to the Lloyds Bank Foundation's Enhance Programme, we developed our model and approach to this vital new area of our strategy.

We are delighted that we have secured three-year funding for a Policy and Campaigns post to be recruited early in 2023. This significant development reflects our belief that our long-standing experience of working with young refugees and the depth of our expertise, data and knowledge, along with our deeply held participative approach with young people, will enable us to add an important dimension to the conversation. During the year we have been part of multiple sector-wide initiatives to raise serious concerns of many aspects of Government policy that affect young people we support, including the Nationality and Borders Act, the Rwanda Deportation plans, and destitution issues. In addition, we began detailed, longer term projects that aim to improve practice in age assessments. Throughout the year, we have increased our presence on social media challenging inaccurate and prejudicial narratives, and highlighting issues that we see young people having to face every day.

## VOLUNTEER CONTRIBUTION

Volunteers have been vital in supporting our casework and youth development programmes during the year.

20 volunteers supported this work during the year. We also have ongoing expert support from a communications volunteer, who supported our efforts to improve our website and social media engagement.





## LEBANON

As planned within our strategy, the trustees undertook a review of our project in Lebanon that we have run with our delivery partners, the Sour Community Disability Project (SCDP) for 18 years.

The summer youth and education project has reached 90-100 young people and their families each year and had a considerable impact on wellbeing. Working with an external pro bono consultant, with a depth of international development experience, we conducted a thorough assessment of whether Young Roots was best placed to continue its involvement with the project. Whilst we concluded that there was much to be proud of in the eighteen years of partnership between Young Roots and SCDP, the trustees concluded that from both a governance and operational perspective, the project would be better supported by organisations within Lebanon and the region, and that Young Roots could not continue our involvement. This was a difficult decision, but one made after detailed consideration. We are extremely grateful to all members of staff at SCDP for their hard work and professionalism, especially during the past few years in which an extremely challenging political and economic situation in Lebanon has been compounded by the Covid-19 pandemic.

“

**Being listened to by the staff has helped me a lot. There were so many times, I felt so overwhelmed and needed someone just to listen to me.**

”

# Achievements and performance

Young Roots' main activities and target group are described above. All our charitable activities focus on young refugees and asylum seekers within the 11-25 age range and are undertaken to further Young Roots' charitable purposes for the public benefit.

Our approach is holistic, so the same young people may access our youth development programme and casework service, therapeutic and legal support, and they may do this through our Advice and Support Hub and/or via our Youth Welfare project.



## OUTCOMES FOR YOUNG PEOPLE

Twice each year, we survey a sample of young people to ensure we are on track to deliver our outcomes.

In addition, we conduct monthly assessments of need through our team of caseworkers so that we can be responsive to current contexts and emerging or escalating needs. We also collect case studies regularly. In 2022 we conducted a major external evaluation of our Advice and Support Hubs and casework service. This evaluation was extremely positive with all stakeholders consistently emphasising that the integration of youth activities, one-to-one casework and youth work, together with access to specialist therapeutic and legal support, was a highly accessible and effective model. This is a typical response from a partner:

**“Their level of commitment is unique. They go above and beyond what I would expect of a busy charity like this. They not only try to resolve the matter themselves before finding solicitors, but then when solicitors are involved, they remain attentive in supporting the client with other ancillary matters, and they also give evidence and act as litigation friend in the cases taken to Court.”**

Here is an example of a response from a young person:

**“In the past I’ve met cruel people who I can’t trust. At Young Roots I can be open and talk about problems. I used to have a big trust issue, I used to over protect myself to stop getting hurt – I didn’t trust anyone but now I’ve found a middle place. I changed a lot since I learnt I can trust people at Young Roots. I’ve learnt I can trust some people in other places too.”**

We aim that, by coming to Young Roots, 80% of young people respond positively to the following impacts. We are pleased that we have met and exceeded our targets in each area in 2022:

Overall, by coming to Young Roots, young people feel the following impacts:

**80%**  
feel  
less  
alone

**98%**  
feel calmer,  
happier and  
less stressed

**95%**  
feel their  
English has  
improved

**90%**  
have a better understanding  
of their rights and entitlements  
and how to access support



We also monitor the following milestones. We do not have targets, as the achievement of each depends on the external context. For example, the asylum system has experienced significant delays since the beginning of the pandemic, and at different times housing has been a particularly challenging issue for those we support.

Milestones	2022	2021
Settled Status secured	29	14
Successful age assessment challenge/outcome	14	14
Prevented from being homeless	21	20
Secured immigration / community care advice	48	60
Accessed specialist Mental Health support	51	67
<small>(some of this number will have been prevented from suicide and self-harm)</small>		
Enrolled in education	67	17

“

I was worried about the future but now I feel supported.

”





**THE FOLLOWING SHOWS THE GROWTH IN OUR REACH BY ACTIVITY/SERVICE**

We have already exceeded our 2024 reach targets for casework and youth development and are on track to exceed our total reach target by the end of 2022.

	2024 Strategic target	2022	2021	2020	2019
Total reach	800	<b>873</b>	<b>739</b>	490	658
Casework	200	<b>370</b>	<b>221</b>	157	118
Youth Development	600	<b>712</b>	<b>622</b>	373	529
Aged 18 and under		<b>41%</b>	<b>36%</b>	37%	47%
Aged over 18		<b>59%</b>	<b>64%</b>	63%	53%

**86%** of young people supported in this period were male and **14%** were female. **1** person was non binary.

We supported young people from **45** countries. The most common countries of origin were: Afghanistan, Eritrea and Sudan. **70%** of the young people we worked with during the period were from the countries with the highest success rate of claiming asylum in the UK: Afghanistan, Eritrea, Sudan, Iran and Syria.

“

**I have become more confident to speak up and enjoy my time. I used to have no one at UK to support me but Young Roots is like a family to me.**

”

# Finance and Risk

The financial results for the year which ended on 30 November 2022 are set out in the Statement of Financial activities on page 40. Young Root's financial position at the year-end is set out on page 41.





## INCOME

During 2022, our total income increased by 46% to £1,435,876 (2021: £984,814), as we continued to respond to increased need and grow our services and staff team accordingly.

Income from donations increased 82% to £315,156 (2021: 173,063). The main driver for this is our increasing focus on our voluntary income streams of individual giving, corporate partnerships and community and events. We also increased our income from major donors by £50,000 which contributed to this growth substantially. We increased our number of Trusts and Foundations who donated to our core costs alongside this.

The majority of our income (78%) was secured from restricted grants from Trusts and Foundations for our charitable activities. We saw growth in all areas of our charitable activities, notably our work in the influencing sphere, which we intend to grow in line with our current strategy. We had a total of 41 funders who gave restricted grants and 4 funders who had funds carried forward from previous years whose grants have ended and no further income was due. 11 Trusts and Foundations donated unrestricted grants to us. Our total amount of funders grew by 15 to 56 in 2022 (2021: 41). We developed strong relationships with new funders and strengthened existing partnerships.

## EXPENDITURE

The total organisational expenditure was £960,389.

86% of the total organisational expenditure was spent on charitable activities with 14% expended on raising funds to support Young Roots to achieve its objectives. Fundraising costs have increased by 20% as we invest in resourcing within the team. We expect this investment will result in greater income generation in the coming years.

Of the total expenditure, 78% was on staffing, our greatest asset. Staff are key in delivering all our services and casework offer. Overall expenditure has increased by 4% and we expect the high levels of restricted funds carried into the next financial year to be spent, and that we will see a substantial increase in expenditure.



## YEAR-END POSITION

At the close of the financial year, Young Roots held total net assets of £901,005.

Of these funds, £631,297 are restricted funds to be carried forward, representing funds which Young Roots received for its charitable activities that have not yet been expended. Of our total unrestricted fund, £100,888 has been designated by the trustees. Designated reserves represent unspent grants which were received towards 22/23 core running costs in 21/22. Whilst this is unrestricted funding, the trustees do not deem these to form part of free reserves and therefore have shown these in “committed funds”. The total general funds held by Young Roots at the close of the year was £168,820.

We are very grateful to longstanding and more recent funders and partners, without whose support our work would be impossible. More detailed information about our funders and funds can be found in notes 2 and 3.

## RESERVES POLICY

At the end of the year, Young Roots held free reserves of £168,820 and total unrestricted reserves of £269,708 (2021: £207,921).

The trustees have agreed that the level of reserves needs to be between £300,000-£350,000. This figure was agreed during a process of reviewing our internal and external environment, considering our future projected expenditure. Our reserves policy follows a ‘risk-based approach’, meaning that our policy is based on an understanding of our income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which Young Roots operates.

Reserves are reported monthly in the management accounts which are reviewed at board level. Financial and fundraising plans will be set with intent to build reserves to the target range. Given operational issues, changes in economic circumstances and short-term needs it is possible for reserves to fall outside of the target range. However, it is expected that management will seek to address this to ensure reserves are maintained within range.

Young Roots currently holds reserves of £168,820 and we have developed a multi-year plan to seek to build our reserves to the target level. This will be achieved by investing in fundraising capacity, and growing our income streams that fall outside of Trusts and Foundations.



## GOING CONCERN

The Board considers that Young Roots remains a going concern.

As a grant-funded organisation that depends on restricted grant funding for a large part of its income, Young Roots begins each financial year without having secured all the income to cover its operational costs in the year.

Trustees and senior management monitor the financial position regularly and identify any upcoming risks and mitigations that may impact our reserves position. We continue to invest in unrestricted fundraising capacity to build and maintain our reserves as part of our 2020-2023 fundraising strategy.

## PRINCIPAL RISKS AND UNCERTAINTIES

The risks have been exacerbated by the cost-of-living crisis, Government policies that affect the asylum system and cycle of multi-year funding.

Young Roots has identified the following headline risks and mitigations:

### 1. Financial Sustainability

**Risk:** Young Roots does not raise enough funds to maintain operations at the current level and the level of funds it has raised are not enough to match the rate of inflation.

**Mitigation:** We have invested in additional fundraising support focused on Trusts and Foundations and have a clearly defined fundraising strategy and plan. From our strong relationships with funders and partners, we have obtained increased financial support to directly address the cost of living and intend on continuing this. Our Head of Finance and Internal Operations works closely with our Head of Fundraising and Development, Chief Executive and trustees to ensure excellent financial planning, regularly reporting to our Finance and Audit Committee, which meets monthly, and wider Trustee board.





## 2. Cyber Security

**Risk:** As Young Roots grows its staff team and builds a greater digital footprint, it becomes more vulnerable to serious cyber-attacks. This could result in financial loss or reputational risk.

**Mitigation:** Young Roots has developed an approach to Cyber Security that will be implemented in 2023. Young Roots has engaged with an IT consultant to understand the needs of the organisation and the most appropriate steps to take to ensure resilience and compliance in this area. Young Roots is planning on appointing a trustee with digital strategy and IT expertise and exploring the option for extending insurance to cover IT and cyber security risks. The work is overseen by our Head of Finance and Operations who regularly reports risks to SLT and the trustees.

## 3. Safeguarding

**Risk:** Young Roots fails to recognise serious safeguarding risks, or doesn't have the ability to cope with the volume of risks, which could lead to self-harm or the harming of someone else.

**Mitigation:** Young Roots reviews its Safeguarding policy and practice formally each year at Board level. In 2023, with advice from a specialist consultant, a new robust safeguarding policy was agreed and implemented. Young Roots has appointed designated safeguarding leads across the organisation to ensure we are following best practice in every respect. Our strong culture of management supports our safeguarding policy as does staff training. The Chief Executive reports on safeguarding to the trustees at each meeting as part of their report. Our expert safeguarding trustee, who is a safeguarding consultant and former Head of Safeguarding and Assistant Director for Children's Social Care for a Local Authority, advises and supports both staff and trustees. Public liability insurance is in place.

## 4. Compliance

**Risk:** Young Roots does not: comply with the GDPR and understand the expectations of the ICO; comply with the 2019 Fundraising Practice released by the Fundraising regulator and the Charity Commission; comply with its constitution, with charity, health and safety or with employment law; file financial and trustee information on time with the Charity Commission, HMRC or Companies House.

**Mitigations:** Young Roots has: a Head of Finance and Internal Operations who works closely with the CEO and trustees to ensure compliance with the Charity Commission and that we file information on time; we have appointed an HR manager to support GDPR training and knowledge and have further addressed the cyber security risk facing the organisation. Young Roots will ensure appropriate fundraising training for relevant staff. We have trustees with expertise in fundraising, GDPR and governance, and the trustee board continue to scrutinise the organisation's compliance on this range of issues.

## 5. Culture and maintaining values

**Risk:** During a continued period of growth for Young Roots, our culture and values might not be retained.

**Mitigation:** Young Roots has invested in training for managers; ensured our strong culture is framed by our values having revisited our values as part of our strategy; and gives priority to our wellbeing committee activities. We have established a DEI committee led by trustees who advise staff on placing this key value of Young Roots at the heart of all of our work.

## 6. Increasingly hostile environment and working in contingency accommodation

**Risk:** The increasingly hostile external environment is likely to directly affect young people we work with, therefore increasing stress levels of staff and increasing high level safeguarding concerns.

**Mitigation:** Young Roots has created a point of internal coordination which means when young people receive notices of intent (vis a vis proposed removal to Rwanda) or there are urgent updates to policy, we can respond quickly and efficiently. Our newly appointed chair is a Barrister who specialises in Immigration, Asylum and related public law. They have delivered training to staff and trustees on the legal implications of changing laws. We focus on staff wellbeing including clinical supervision for front-line staff. We have an established Wellbeing Committee and conduct a biannual Pulse Survey. Our new safeguarding policy is more aligned to our work in contingency accommodation.

# Plans for the future

The page features a solid orange background. There are four stylized leaf shapes: a large green one at the top left, a smaller green one at the top right, a teal one on the right side, and a large green one at the bottom center.

We continue to work within our current strategy (April 2021 – March 2024).

The strategy was developed with expert input from staff, trustees, young people, and delivery and funding partners. It was informed by an externally led review of our approach to diversity, equity and inclusion. It is guided by our mission, vision and values.



Our ambition for the period remains to continue to grow the number of young people we are able to support, at the earliest opportunity, through our highly regarded activities and one-to-one casework service, and by building our specialist partnerships. With recruitment to a new Policy and Campaigns post, we will have a new focus on using our knowledge, expertise and the voices of young people to help counter inaccurate and prejudicial narratives, and create a fair and efficient asylum system so that young people can rebuild their lives as part of our communities.

## OBJECTIVE 1

To provide high quality, holistic services and activities for young refugees and asylum seekers supporting young people to realise their rights and reach their potential.

This will be achieved through:

- a. Advice and Support Hubs: we will further develop our successful and popular weekly drop in Advice and Support Hubs with our specialist partners, our programme of youth and sporting activities, and casework service, responding to the needs and wishes of young people.
- b. Casework service: we will develop the size, and the clarity of the scope and boundaries of our casework service, with a focus on preparing young people to reach their potential, employing an asset-based, trauma-informed and participative approach.
- c. Youth development activities: in collaboration with young people, we will develop our programme of youth activities that best achieve our intended outcomes using youth voice, feedback data and experience to direct this approach.
- d. Youth leadership: we will develop our approach to youth leadership with an embedded programme running throughout Young Roots.
- e. Lebanon summer project: recognising the impact of the Lebanon summer educational project, we will conduct an external review of our approach to Young Roots' international work.

## OBJECTIVE 2

To contribute to wider systems and policy change for young refugees and asylum seekers.

Grounded in the experiences, perspective and voices of the young refugees and asylum seekers we work with, we will contribute to positively influencing and changing the systems that are meant to support and protect young refugees and asylum seekers more broadly. We will work in partnership with other organisations wherever possible.



### **OBJECTIVE 3**

To ensure Young Roots is sustainable, effective and efficient, prioritising diversity, equity and inclusion and involving young people and those with lived experience at all levels of the charity.

The full strategy can be downloaded from:

[www.youngroots.org.uk/library](http://www.youngroots.org.uk/library)

### **OUR PRIORITIES FOR 2023 ARE TO:**

- Embed our expanded Youth Welfare project in new areas of London (Croydon and Kings Cross) ensuring we are responding well to the significant needs of the young people within this accommodation, and prioritising safeguarding of young people within this. (Objective 1)
- Ensure we can meet the increased needs of young people through our casework and youth development programmes, including at our flagship Hubs.
- Launch our work on wider systems and policy change ensuring young people are at the heart of this work (Objective 2)
- Further prioritise our work to ensure the wellbeing of staff and volunteers is central to our operations.
- Ensure that our strategic approach and plans on Diversity, Equity and Inclusion (DEI) are prioritised and this area of our development supports us to become the best organisation we can be.

# Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23 November 2010 and registered as a charity on 5 January 2011.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.





## APPOINTMENT OF TRUSTEES

Any person who is willing to act as a trustee, and who would not be disqualified under the provision of Article 27 of the Articles of Association, may be appointed to be a trustee by decision of the trustees.

Recruitment of trustees is an open process, with positions advertised on Charity Job, through channels where we can attract a range of diverse candidates, and through other networks. The interview panel consists of the Chair, Trustee with responsibility for Diversity, Equity and Inclusion, other trustees as appropriate and the Chief Executive (who doesn't have decision making role).

At every annual meeting of the trustees at which the accounts are adopted after the third anniversary of the incorporation of the charity, one third of the trustees, being those who have served the longest since their appointment or reappointment must retire from office. Retiring trustees may be re-appointed but a trustee who has served for three consecutive terms must take a break from office.

## TRUSTEE INDUCTION AND TRAINING

The trustees have a wide range of skills pertinent to the charity. They include professionals from finance, governance, safeguarding, policy influencing, fundraising, legal, and international development.

Their knowledge is kept up to date by technical reading, sharing of knowledge and training courses. New developments are discussed at meeting of the trustees. All trustees undertake training on finance, governance and safeguarding, with next sessions planned in May 2023.

The Chief Executive reports on the operational plan at each trustee meeting. The risk register, fundraising targets, safeguarding, staff and volunteer wellbeing and finances are regularly reviewed. We have a Finance Committee that meets monthly with the Chief Executive and Head of Finance and Internal Operations to have oversight of our finances. It is our policy that all trustees are DBS checked.

Our Wellbeing Committee, chaired by a trustee and attended by other trustee representatives, the Chief Executive, Casework Managers and Human Resources Manager meets 4 times a year and reviews the Pulse Survey results and agrees strategies for ensuring wellbeing. Our Diversity, Equity and Inclusion Committee, chaired by a trustee and attended by the Chair of Trustees, other trustee representatives, Chief Executive, Human Resources Manager, and representatives from different teams, also meets four times a year.



## RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

The trustees have declared that there are no related parties and no conflict of interests. Young Roots holds a register of interests which is reviewed annually.

## REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

The trustees delegate the day to day running of the charity to the Chief Executive.

There is an agreed scheme of delegation which outlines respective responsibilities. The pay of Young Roots' Chief Executive is set by the board of trustees, as represented by the Chair. The Chief Executive recommends the pay for the Senior Management Team to the trustees, and in consultation with the Senior Management Team, that for all other members of staff. Staff pay bands are set with regards to similar organisations and based on fair pay for work done.

## FUNDRAISING PRACTICE STATEMENT

Young Roots uses one external professional fundraiser who works on a consultancy basis.

The majority of fundraising activities are conducted by our own employees. Young Roots is not currently subscribed to the Fundraising Regulator although this has been identified as a priority. In November 2022 92% of income was generated through grants all of which are carefully regulated. We abide by the Fundraising Regulator's Code of Practice for all our community, events, corporate and individual fundraising activities. Young Roots has never received any complaints about fundraising activities which we've undertaken.



## STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Young Roots for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy, at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.



The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 November 2022 was 12 (2021:11). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

### Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

**Approved by the trustees on 13th May 2023 and signed on their behalf by**

*Grace L Capel*      *SR Corker*

**Grace Capel**  
Chair

**Stephen Corker**  
Treasurer

“

It's important for young people, we get to experience new things like adventures, like hiking, traveling and visiting places we haven't been before, we get to go out of the house, and not be alone. It's good for our mental health – not being at home thinking about your situation, you get to meditate on yourself and just try to enjoy the moment.

”

## OPINION

We have audited the financial statements of Young Roots (the 'charity') for the year ended 30 November 2022 which comprise the statement of financial activities, balance sheet, statement of cashflows and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 November 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees'. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

## **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:



- (1)** We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2)** We reviewed the charity's policies and procedures in relation to:
  - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
  - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3)** We inspected the minutes of trustee meetings.
- (4)** We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5)** We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6)** We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7)** We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
  - Testing the appropriateness of journal entries;
  - Assessing judgements and accounting estimates for potential bias;
  - Reviewing related party transactions; and
  - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Alison Godfrey*

13th May 2023

**Alison Godfrey FCA**  
(Senior Statutory Auditor)

Date

For and on behalf of:

Godfrey Wilson Limited  
Chartered accountants and statutory auditors

5th Floor Mariner House, 62 Prince Street, Bristol BS1 4QD



# Financial statements

## STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 30 November 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Restated Total £
<b>INCOME FROM:</b>							
Donations	2	280,832	34,324	<b>315,156</b>	173,063	-	173,063
Grants for charitable activities							
Casework	3	-	404,566	<b>404,566</b>	-	355,909	355,909
Youth Development	3	-	439,583	<b>439,583</b>	-	406,753	406,753
Partnership and Outreach	3	-	216,197	<b>216,197</b>	-	49,068	49,068
Influencing	3	-	60,000	<b>60,000</b>	-	-	-
Investments		374	-	<b>374</b>	21	-	21
<b>TOTAL INCOME</b>		281,206	1,154,670	<b>1,435,876</b>	173,084	811,730	984,814
<b>EXPENDITURE ON:</b>							
Raising funds	4	93,112	44,393	<b>137,505</b>	30,000	80,275	110,275
Charitable activities							
Casework	4	39,498	328,665	<b>368,163</b>	40,761	295,034	335,795
Youth Development	4	31,164	275,715	<b>306,879</b>	41,766	269,415	311,181
Partnership and Outreach	4	28,187	91,553	<b>119,740</b>	2,000	142,188	144,188
Influencing	4	27,458	644	<b>28,102</b>	4,126	19,831	23,957
<b>TOTAL EXPENDITURE</b>		219,419	740,970	<b>960,389</b>	118,653	806,743	925,396
<b>NET INCOME / (EXPENDITURE)</b>	5	61,787	413,700	<b>475,487</b>	54,431	4,987	59,418
Transfers between funds		-	-	-	(91)	91	-
<b>NET MOVEMENT IN FUNDS</b>		61,787	413,700	<b>475,487</b>	54,340	5,078	59,418
<b>RECONCILIATION OF FUNDS:</b>							
Total funds brought forward		207,921	217,597	<b>425,518</b>	153,581	212,519	366,100
<b>TOTAL FUNDS CARRIED FORWARD</b>		269,708	631,297	<b>901,005</b>	207,921	217,597	425,518

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14a to the financial statements.

Prior period expenditure has been reclassified to reflect the allocation of support and governance costs by activity using the staff cost proportion method.

These are reclassifications only and have no impact on net movement in funds.



## BALANCE SHEET

As at 30 November 2022

	Note	£	2022 £	£	2021 £
<b>CURRENT ASSETS:</b>					
Debtors	11	46,607		113,593	
Cash at bank and in hand		910,511		365,636	
<b>TOTAL</b>		<b>957,118</b>		479,229	
<b>LIABILITIES:</b>					
Creditors: amounts falling due within one year	12	(56,113)		(53,711)	
<b>NET CURRENT ASSETS</b>			<b>901,005</b>		425,518
<b>TOTAL NET ASSETS</b>			<b>901,005</b>		425,518
<b>THE FUNDS OF THE CHARITY:</b>	14				
Restricted income funds			631,297		217,597
Unrestricted income funds:					
Designated funds		100,888		74,304	
General funds		168,820		133,617	
<b>TOTAL UNRESTRICTED FUNDS</b>			<b>269,708</b>		207,921
<b>TOTAL CHARITY FUNDS</b>			<b>901,005</b>		425,518

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 13th May 2023 and signed on their behalf by

Grace Capel  
Trustee, Chair

Stephen Corker  
Trustee, Treasurer

## STATEMENT OF CASH FLOWS

For the year ended 30 November 2022

	2022 £	2021 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income for the reporting period (as per the statement of financial activities)	475,487	59,418
Dividends, interest and rents from investments	(374)	(21)
(Increase) / Decrease in debtors	66,986	(51,542)
Increase / (Decrease) in creditors	2,402	(3,316)
<b>TOTAL</b>	<b>544,501</b>	<b>4,539</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Dividends, interest and rents from investments	374	21
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>	<b>544,875</b>	<b>4,560</b>
Cash and cash equivalents at the beginning of the year	365,636	361,076
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>910,511</b>	<b>365,636</b>

<b>ANALYSIS OF CASH AND CASH EQUIVALENTS AND OF NET DEBT</b>			
	At 1 Dec 2021 £	Cash flows £	At 30 Nov 2022 £
Cash at bank and in hand	365,636	544,875	910,511
<b>CASH AND CASH EQUIVALENTS</b>	<b>365,636</b>	<b>544,875</b>	<b>910,511</b>

## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 30 November 2022

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#### 1. ACCOUNTING POLICIES

##### a) Statutory information

Young Roots is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is Suite 3.18 – easyHub Croydon, 22 Addiscombe Road, Croydon, CR0 5PE.

##### b) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

##### c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

##### d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern due to the current level of reserves.

##### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

##### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

## 1. ACCOUNTING POLICIES continued...

### h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are allocated to each programme of activities on the basis set out below. This is based on the proportion of staff costs on each activity.

	2022	2021
• Raising funds	16%	15%
• Casework	37%	39%
• Youth Development	31%	33%
• Partnership and Outreach	10%	10%
• Influencing	6%	3%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

### j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

### k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### n) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

### o) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

### p) Pensions

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue.



## 2. INCOME FROM DONATIONS

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Individual Giving	15,366	17,393	<b>32,759</b>	7,237	-	7,237
Community and Events	16,480	13,618	<b>30,098</b>	30,993	-	30,993
Corporate	3,153	3,313	<b>6,466</b>	1,500	-	1,500
Major Donors	45,000	-	<b>45,000</b>	-	-	-
AB Charitable Trust	20,000	-	<b>20,000</b>	20,000	-	20,000
Anonymous Donor 1	10,000	-	<b>10,000</b>	-	-	-
Choose Love	35,000	-	<b>35,000</b>	-	-	-
Garfield Weston Foundation	30,000	-	<b>30,000</b>	23,333	-	23,333
Innox Foundation	-	-	-	25,000	-	25,000
Kusuma Trust	10,000	-	<b>10,000</b>	-	-	-
Lloyds Bank Foundation	33,333	-	<b>33,333</b>	35,000	-	35,000
Oak Foundation	37,500	-	<b>37,500</b>	-	-	-
Paul Hamlyn Foundation	-	-	-	30,000	-	30,000
Schroder Charitable Trust	5,000	-	<b>5,000</b>	-	-	-
Swire Charitable Trust	20,000	-	<b>20,000</b>	-	-	-
<b>TOTAL</b>	<b>280,832</b>	<b>34,324</b>	<b>315,156</b>	<b>173,063</b>	<b>-</b>	<b>173,063</b>

### 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>CASEWORK</b>						
Allen and Overy Foundation	-	-	-	-	10,000	10,000
Awards for All	-	-	-	-	10,000	10,000
Barrow Cadbury Trust	-	-	-	-	11,000	11,000
BBC Children in Need- Next Steps	-	4,561	4,561	-	18,326	18,326
The Big Give	-	-	-	-	9,986	9,986
Brent Mental Health Crisis Grant	-	7,500	7,500	-	7,500	7,500
Choose Love	-	80,450	80,450	-	45,000	45,000
Choose Love Afghan Grant	-	5,000	5,000	-	35,000	35,000
City Bridge Trust	-	58,000	58,000	-	55,500	55,500
The Croydon Relief in Need Charity	-	-	-	-	10,004	10,004
Henry Smith Charity	-	59,000	59,000	-	55,000	55,000
Jack Petchey Foundation - recovery scheme	-	-	-	-	19,730	19,730
John Lyons Charity	-	18,250	18,250	-	17,500	17,500
National Lottery Community Fund	-	18,750	18,750	-	35,605	35,605
Migrant Help	-	130,055	130,055	-	-	-
The Prudence Trust	-	20,000	20,000	-	-	-
Anonymous donor 2	-	3,000	3,000	-	15,758	15,758
<b>SUB-TOTAL FOR CASEWORK</b>	-	404,566	404,566	-	355,909	355,909
<b>YOUTH DEVELOPMENT</b>						
Anonymous donor 1	-	15,000	15,000	-	-	-
Barrow Cadbury Trust	-	-	-	-	9,250	9,250
BBC Children in Need	-	50,786	50,786	-	39,955	39,955
BBC Children in Need - Next Steps	-	4,561	4,561	-	18,326	18,326
BCBN	-	3,000	3,000	-	-	-
Brent Mental Health Crisis Grant	-	7,500	7,500	-	7,500	7,500
Brent Mental Health and Wellbeing Fund – Young Brent Foundation	-	9,600	9,600	-	-	-
Brent Council NCIL grant	-	36,314	36,314	-	-	-
CAF Donor	-	45,000	45,000	-	45,000	45,000
Comic Relief	-	47,041	47,041	-	93,812	93,812
Henry Smith Covid Recovery	-	-	-	-	69,600	69,600
Jack Petchey Foundation	-	1,800	1,800	-	1,500	1,500
John Lyons Charity	-	18,250	18,250	-	17,500	17,500
Lebanon funders	-	-	-	-	3,750	3,750
Migrant Help	-	130,055	130,055	-	15,758	15,758
Orange Tree Trust	-	5,000	5,000	-	-	-
Postcode Society Trust	-	-	-	-	19,877	19,877
Smaller funds	-	20,750	20,750	-	11,650	11,650
London Sports Satellite Club	-	-	-	-	1,417	1,417
The Sheldon Trust	-	9,975	9,975	-	-	-
Sport England	-	9,890	9,890	-	-	-
Track Academy	-	16,750	16,750	-	-	-
Brent Council VSIF	-	-	-	-	3,032	3,032
Wembley National Stadium Trust	-	2,500	2,500	-	252	252
Young Londoners Fund	-	5,811	5,811	-	48,574	48,574
<b>SUB-TOTAL FOR YOUTH DEVELOPMENT</b>	-	439,583	439,583	-	406,753	406,753

### 3. INCOME FROM CHARITABLE ACTIVITIES continued...

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>PARTNERSHIP AND OUTREACH</b>						
BBC Children in Need - Next Steps	-	4,561	<b>4,561</b>	-	4,400	4,400
London Community Foundation	-	-	-	-	9,910	9,910
The Prudence Trust	-	62,831	<b>62,831</b>	-	-	-
Migrant Help	-	130,055	<b>130,055</b>	-	15,758	15,758
National Lottery Community Fund	-	18,750	<b>18,750</b>	-	19,000	19,000
<b>SUB-TOTAL FOR PARTNERSHIP AND OUTREACH</b>	-	216,197	<b>216,197</b>	-	49,068	49,068
<b>INFLUENCING</b>						
The Kurt and Magda Stern Foundation	-	30,000	<b>30,000</b>	-	-	-
Treebeard Trust	-	30,000	<b>30,000</b>	-	-	-
<b>SUB-TOTAL FOR INFLUENCING</b>	-	60,000	<b>60,000</b>	-	-	-
<b>TOTAL INCOME FROM CHARITABLE ACTIVITIES</b>	-	1,120,346	<b>1,120,346</b>	-	811,730	811,730

#### 4a. ANALYSIS OF EXPENDITURE (CURRENT YEAR)

	Raising funds	Charitable activities				Governance costs	Support costs	2022 Total	Restated 2021 Total
		Casework	Youth Development	Partnership and Outreach	Influencing				
	£	£	£	£	£	£	£	£	
Salaries	99,417	254,083	192,781	64,655	13,722	5,541	114,797	<b>744,996</b>	652,936
Project Costs	8,705	53,198	62,216	34,703	-	-	2,752	<b>161,574</b>	215,395
Other operating costs	5,382	5,382	5,382	5,382	5,382	5,382	21,527	<b>53,819</b>	57,065
<b>TOTAL</b>	<b>113,504</b>	<b>312,663</b>	<b>260,379</b>	<b>104,740</b>	<b>19,104</b>	<b>10,923</b>	<b>139,076</b>	<b>960,389</b>	<b>925,396</b>
Governance Costs	1,749	4,042	3,386	1,092	654	(10,923)	-	-	-
Support Costs	22,252	51,458	43,114	13,908	8,344	-	(139,076)	-	-
<b>TOTAL EXPENDITURE 2022</b>	<b>137,505</b>	<b>368,163</b>	<b>306,879</b>	<b>119,740</b>	<b>28,102</b>	<b>-</b>	<b>-</b>	<b>960,389</b>	<b>-</b>
<b>TOTAL EXPENDITURE 2021</b>	<b>110,275</b>	<b>335,795</b>	<b>311,181</b>	<b>144,188</b>	<b>23,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>925,396</b>

#### 4b. ANALYSIS OF EXPENDITURE (PRIOR YEAR) RESTATED

	Raising funds	Charitable activities				Governance costs	Support costs	2021 Total
		Casework	Youth Development	Partnership and Outreach	Influencing			
	£	£	£	£	£	£	£	
Salaries	76,401	206,329	174,033	54,334	13,469	5,660	122,710	<b>652,936</b>
Project Costs	4,267	61,616	78,857	68,212	-	-	2,443	<b>215,395</b>
Other operating costs	5,706	5,706	5,707	5,707	5,708	5,706	22,825	<b>57,065</b>
<b>TOTAL</b>	<b>86,374</b>	<b>273,651</b>	<b>258,597</b>	<b>128,253</b>	<b>19,177</b>	<b>11,366</b>	<b>147,978</b>	<b>925,396</b>
Governance Costs	1,704	4,433	3,751	1,137	341	(11,366)	-	-
Support Costs	22,197	57,711	48,833	14,798	4,439	-	(147,978)	-
<b>TOTAL EXPENDITURE 2021</b>	<b>110,275</b>	<b>335,795</b>	<b>311,181</b>	<b>144,188</b>	<b>23,957</b>	<b>-</b>	<b>-</b>	<b>925,396</b>



## 5. NET INCOME FOR THE YEAR

This is stated after charging:

	2022 £	2021 £
Auditors fee (excluding VAT) (2021 Independent Examiner's Fee):	5,500	1,500
Operating lease rentals payable	16,487	10,374

## 6. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CURRENT YEAR)

	General £	Designated £	Restricted £	Total funds £
Current Assets	175,743	100,888	680,487	957,118
Current Liabilities	(6,923)	-	(49,190)	(56,113)
<b>NET ASSETS AT 30 NOVEMBER 2022</b>	168,820	100,888	631,297	901,005

Prior year comparative

	General £	Designated £	Restricted £	Total funds £
Current Assets	143,706	74,304	261,219	479,229
Current Liabilities	(10,089)	-	(43,622)	(53,711)
<b>NET ASSETS AT 30 NOVEMBER 2021</b>	133,617	74,304	217,597	425,518

## 7. STAFF COSTS WERE AS FOLLOWS:

	2022 £	2021 £
Salaries and wages	646,949	570,239
Social security costs	65,900	53,958
Employer's contribution to defined contribution pension schemes	32,147	28,739
<b>TOTAL</b>	<b>744,996</b>	652,936

No employee earned more than £60,000 during the year (2021: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel of which there were 4 in 2022 and 5 in 2021 are £229,235 (2021: £230,610).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The trustees incurred expenses of £59 in 2022 (2021: £nil). This was claimed by one trustee and was reimbursement for a payment to update Companies House.

## 8. STAFF NUMBERS

The average number of employees (head count based on number of staff employed) during the year 2022 was 22 (2021: 21).

## 9. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose for this financial year (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

## 10. TAXATION

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## 11. DEBTORS

	2022 £	2021 £
Other debtors	3,605	15,153
Prepayments	13,554	9,158
Accrued income	29,448	89,282
<b>TOTAL</b>	<b>46,607</b>	<b>113,593</b>

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	29,657	31,674
Taxation and social security	16,294	14,150
Other creditors	7,675	7,207
Accruals	2,487	680
<b>TOTAL</b>	<b>56,113</b>	<b>53,711</b>

## 13. PENSION SCHEME

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £32,147. There were 19 scheme members as at 30 November 2022. An amount of £4,165 of contributions was owed to the scheme as at that date.

#### 14a. MOVEMENTS IN FUNDS (CURRENT YEAR)

	At 1 Dec 2021	Income	Expenditure	Transfers	At 30 Nov 2022
	£	£	£	£	£
<b>RESTRICTED FUNDS COVERING VARIOUS CHARITABLE ACTIVITIES:</b>					
Migrant Help	894	390,166	(131,781)	-	259,279
The Prudence Trust	-	82,831	(8,740)	-	74,091
Other restricted funds	37,105	153,473	(147,642)	-	42,936
<b>RESTRICTED FUNDS FOR WHOLLY DELIVERING THE FOLLOWING ACTIVITIES:</b>					
Casework	77,636	205,450	(195,505)	-	87,581
Youth Development	101,962	262,750	(253,715)	-	110,997
Influencing	-	60,000	(3,587)	-	56,413
<b>TOTAL RESTRICTED FUNDS</b>	217,597	1,154,670	(740,970)	-	631,297
<b>UNRESTRICTED FUNDS:</b>					
<b>DESIGNATED FUNDS:</b>					
Lebanon fund	7,000	-	-	(7,000)	-
Committed funds	67,304	100,888	(67,304)	-	100,888
<b>TOTAL DESIGNATED FUNDS</b>	74,304	100,888	(67,304)	(7,000)	100,888
<b>GENERAL FUNDS</b>	133,617	180,318	(152,115)	7,000	168,820
<b>TOTAL UNRESTRICTED FUNDS</b>	207,921	281,206	(219,419)	-	269,708
<b>TOTAL FUNDS</b>	425,518	1,435,876	(960,389)	-	901,005

The narrative to explain the purpose of each fund is given at the foot of the note below.

#### 14b. MOVEMENTS IN FUNDS (PRIOR YEAR)

	At 1 Dec 2020	Income	Expenditure	Transfers	At 30 Nov 2021
	£	£	£	£	£
<b>RESTRICTED FUNDS COVERING VARIOUS CHARITABLE ACTIVITIES:</b>					
Migrant Help	-	47,272	(46,378)	-	894
Other restricted funds	106,181	215,772	(284,760)	(88)	37,105
<b>RESTRICTED FUNDS FOR WHOLLY DELIVERING THE FOLLOWING ACTIVITIES:</b>					
Casework	53,920	240,235	(216,656)	137	77,636
Youth Development	52,418	308,451	(258,949)	42	101,962
<b>TOTAL RESTRICTED FUNDS</b>	212,519	811,730	(806,743)	91	217,597
Lebanon fund	-	-	-	7,000	7,000
Committed funds	-	-	-	67,304	67,304
COVID Fund	8,490	-	-	(8,490)	-
<b>TOTAL DESIGNATED FUNDS</b>	8,490	-	-	65,814	74,304
<b>GENERAL FUNDS</b>	145,091	173,084	(118,653)	(65,905)	133,617
<b>TOTAL UNRESTRICTED FUNDS</b>	153,581	173,084	(118,653)	(91)	207,921
<b>TOTAL FUNDS</b>	366,100	984,814	(925,396)	-	425,518

### Purposes of restricted funds

**Migrant Help** funds our Youth Welfare project in Brent, in Croydon and in Kings Cross, providing youth development and casework support to young people in contingency accommodation.

**The Prudence Trust** funds increased mental health provision and Casework through a three-year grant.

**Other restricted funds** are combined Trusts and Foundations that provide support across all areas of our work.

**The Casework fund** is combined Trusts and Foundations (full details in note 3) that provide support for our core casework service.

**The Youth Development fund** is combined Trusts and Foundations (full details in note 3) that provide support for our core Youth Development Service, mainly our flagship Hub model and Youth clubs.

**The Influencing fund** is combined Trusts and Foundations (full details in note 3) that provide support for our Influencing and Policy work.

### Purposes of designated funds

**Designated reserves** represent unspent grants which were received towards 22/23 core running costs in 21/22. Whilst this is unrestricted funding, the trustees do not deem these to form part of free reserves and therefore have shown these in "committed funds". They will be fully utilised by June 2023.

**The Lebanon fund** was a payment designated to pay our partner in Lebanon. The project did not go ahead and we have ended our partnership so this fund was transferred back into our general funds.

## 15. OPERATING LEASE COMMITMENTS PAYABLE AS A LESSEE

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2022 £	2021 £
<b>PROPERTY</b>		
Less than one year	22,503	850
One to five years	13,127	-
<b>TOTAL</b>	<b>35,630</b>	850

## 16. CONDUIT FUNDING

The Charity had a brought forward balance of £3,741 in November 2022. The charity received conduit funding totalling £1,939 and disbursed a total of £2,169. The balance at year end was £3,511.

## 17. GOVERNMENT GRANTS

Grants from government or similar agencies, both national and local. All of the grants were for charitable activities. As at 30th November 2022 there were no unfulfilled conditions or other contingencies.

	2022 £	2021 £
The National Lottery	37,500	54,605
Brent Council Mental Health Crisis Grant	15,000	15,000
Brent Council VSIF	-	3,032
Sport England	9,890	-
Brent Council NCIL	36,314	-
<b>TOTAL</b>	<b>98,704</b>	72,637

## 18. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

“

I feel safe when I come here,  
I meet a lot of people,  
I learn English,  
I chill with my friends.

”





“

I can, but I don't like cooking. My mum taught me. What makes me happy is teamwork and being all together.

”



“

I like cooking because I can focus on what I'm doing, forget about everything that's happening and relax for a bit.

”



“

This dish is from the main city of Albania – my home. I wanted to cook it for you all. Thank you for giving me the opportunity to cook. I share this with you all!

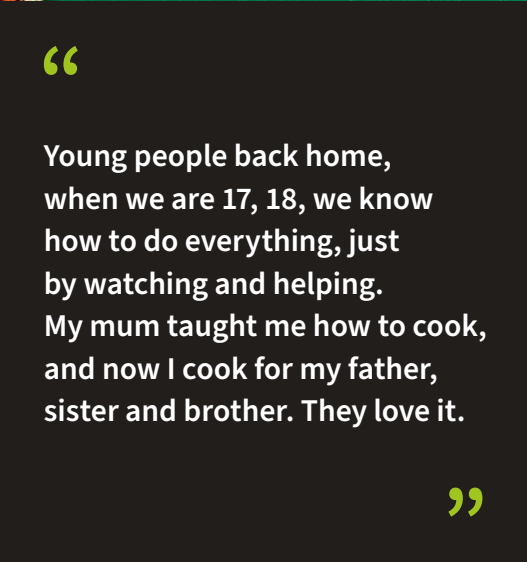
”



“

When I arrived in the UK, I lived with people and I didn't like the food. So I started cooking and learning. At first, I made food from my country, but then I tried new things and made it better.

”



“

Young people back home, when we are 17, 18, we know how to do everything, just by watching and helping. My mum taught me how to cook, and now I cook for my father, sister and brother. They love it.

”



“

I learned how to cook from my grandma. She had her own place. Her own restaurant. I used to watch her in the kitchen and work with her when I was little.

”



“

It is a more beautiful dish.  
My mum made this first for me.  
She is a good cook. The best.  
I try to make this like her,  
but she does it better.

”



“

I like it. I like cooking for lots  
of people. It makes me feel  
together. Food is for sharing.

”



“

It is stressful, cooking for  
lots of people. But I like that I  
can talk to people while I cook.

”



“

They always cook for me  
so I feel that it is my turn  
to cook for them! Another  
way of saying 'thank you'!

”



“

I like to make simple food.  
I learned to make this dish with  
my mother. She's the best cook.  
She makes the best pizzas.

”



“

I love to cook for myself –  
it is a good opportunity to  
learn to take care of myself.  
My younger sister taught me  
and I learned so much!

”



Company number: **07448744**

Charity number: **1139685**



**YOUNGROOTS**

## **Young Roots**

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