

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(Trading as The Zone)
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)

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YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Shaun Walbridge, Treasurer Jessie Blackledge (appointed 19 January 2021, resigned 19 May 2022) Tanmayo Murray-Clark Darryl Keaton Stephanie Kenyon, Chair (resigned 2 March 2022) Natalie Stirrat (resigned 1 November 2021)
Company registered number	03140076
Charity registered number	1051757
Registered office	The Zone 14-16 Union Street Plymouth Devon PL1 2SR
Company secretary	Mike Jarman
Chief executive officer	Mike Jarman
Independent auditors	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report together with the consolidated financial statements and auditors' report of the Charity for the year ended 31/03/21 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Performance over past year

The impact of COVID-19 and its various variants was still being felt throughout 2021/22, and this obviously impacted upon performance. We restored services only to then have to then accommodate restrictions to numbers of people (service users and staff) able to meet in public spaces to then access or deliver these services.

Staff had timely access to COVID vaccinations which provided a level of security for continuing service delivery, but for some the restricted living and working conditions over the previous 12-18 months began to have adverse effects on their emotional health and psychological wellbeing. As a consequence we actively listened to staff and put in place additional means for supporting them, and acted upon the results of the 2020 staff survey that was initially undertaken to measure the impact from working at home, putting in place recommendations they had made for: providing access to tools/information to help them in their roles; addressing issues to do with travel; ensuring appropriate breaks and time away from work were taken; ensuring appropriate contact with managers and for providing greater communication on a more regular basis.

We similarly liaised with other organisations from our sector to see if there were lessons to be learnt / shared with regard to managing the impact of COVID on performance. As a charity working in the non-statutory sector we discovered that what we experienced in 2021/22 was not that dissimilar to what other comparable services had experienced. On the whole:

- 90% of comparable charities had experienced a negative impact - whether on delivery, finances, staff, staff morale and overall uncertainty.
- The majority saw a loss of income - we did not.
- A third experienced a shortage of volunteers - our volunteer numbers shrank by 70%.
- The number of charity's reporting that they were facing insolvency was up by a third on the previous year - luckily this did not apply to us.
- Roughly 40% of charities reported having to dip into their reserves - we did not.
- In line with other organisations of our size we had made previous use of furlough, but had made no use of furlough during 2021/22.

Our resilience potentially resulted from our ability to address head on the challenges we faced, taking action to adapt our services to restrictions that were imposed.

During this reporting period we lost none of our contracts, and delivered against these contracts with only poor performance in limited areas. Areas of poor performance related to demand outstripping capacity (Icebreak), and our choice to prioritise face to face contact with clients above criteria linked to referral to treatment (Insight) and the commissioners were aware of the context for what had occurred.

Staff continued to deliver services via hybrid working arrangements, which we envisage retaining where possible, and staff turnover remained on the same level as in previous years, which again provided stability with regard to performance. We saw an increase in access for support and guidance via the internet and telephone, activity which we developed systems to better capture and audit. In response to the changing nature of delivery we updated operational policies and procedures

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Additional funding awarded to us during 2021/22 related to provision of:

- Additional work in schools to address the longer term impact of covid on young people.
- Activity to identify young people at increased risk of harm – with processes for improving our recording and reporting of risk.
- Coordination of a young persons accommodation hub with ability for colocation of workers from allied services.
- Activity related to reverse peer mentoring of police officers to improve their response when working with young people.

We remain confident that all activity we undertook during the past year fully supported our primary objective for relieving the effects of challenges to psychological and emotional health and well-being faced by young people in Plymouth and the surrounding area.

Strategically we continued to proactively & creatively deliver against our previously identified key aims for:

- Informing the public, professional and funders perception of the Zone with further roll out of our new marketing materials and expansion of our web site.
- Increasing opportunities for further integration of services within the Zone both delivered by us and alongside partner agencies – services codesigned with people using our services.
- The opportunity for organisations to be co-located within our premises to enable a more timely response when referrals were made.

The financial plans we had in place to strengthen our resilience in relation to any possible funding cuts in the short term, were again updated to reflect the ongoing and changing impact of COVID-19 alongside the impact of Brexit, and we continued to build our capacity and retain our level of free reserves to be in the position to hopefully successfully bid for additional contracts both independently and in partnership with other stakeholders.

With regard to research opportunities linked to being a learning organisation:

- We retained a lead CBTp Practitioner who has actively been supporting the Charity to look at opportunities for embedding work across our services or in partnership for addressing the needs of those at risk of a mental state (ARMS) who during 2021/22 took on a part time training role working within our local University.
- We have undertaken further consultation with service users to inform service development and to give guidance as to how they would like us to deliver services via appointments and drop-in.
- We were invited to support a city wide bid, as lead partner, to look at ways to bring vulnerable young people in closer proximity to work and education.
- We trained additional staff in processes for undertaking 'appreciative enquiry' with their service users in a bid to foster new ways of gathering both qualitative and quantitative data/information about their journey with us.
- Had a researcher from Shelter co-located within our premises interviewing staff and young people about their experiences of youth homelessness.

With regard to the latest CQC inspection of our registered services in 2021/22. Our services were assessed as being good in all areas (as being safe, effective, caring, responsive and well led). The services were providing safe care to people we work with and caseload numbers were not too high, with staff regularly contacting those on any waiting list. There were a small number of issues identified by CQC for improvement but nothing major.

As a Charity still operating within a wider system for supporting young people, a system that continues to see major local and regional cuts in service provision we continue to experience increased demand for our services from people in emotional and financial crisis with ever increasing complex need, and this was further exacerbated during 2021/22.

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Over this reporting period we closely monitored fluctuation in demand, liaising with commissioners and other providers, and as a consequence continued to redesign provision to best meet demand, without exposing the charity or its beneficiaries to any avoidable or potential risk.

As already stated, the biggest change that we witnessed during 2021/22 was the continuing impact of Covid on our daily operations. We were required to amend and implement service continuity plans, which resulted in embedding ways of hybrid working, many of which we are likely to continue.

OBJECTS AND ACTIVITIES

Objects

As previously referred to the Charity's objects, as set out in our Memorandum & Articles of Association signed in 1995, states that as a Charity we will aim to 'relieve and prevent suffering caused by mental or physical ill-health or by social or economic circumstances among young people by establishing, maintaining and developing a support service in Plymouth and the surrounding area for the giving of individual or group information, advice, support, counselling and training'.

In 2015 the Trustee Board revisited these objects and agreed to revise them and to state that the Charity would now aim to 'relieve the effects of challenges to psychological and emotional health and wellbeing, sexual and physical wellbeing, social inclusion, and financial and citizenship needs faced by young people living, learning and working in Plymouth and the surrounding area, by providing a range of early intervention and person centred advice, guidance, training and personal development services in accessible and non-stigmatising environments'. The proposed revision, although not formally adopted on our governing paperwork, still significantly informs how we practice today as it continues to support our wider inclusive work with families and communities to improve outcomes for children/young people.

During 2020/21 we worked with external consultants to undertake activity with staff and other stakeholders as part of a rebranding exercise for the charity. This work was completed in Spring 2021 and enabled us to revisit our guiding mission rewording it into a strapline that every member of staff would be able to recite at will and something that we could use on future marketing. We specifically wanted to develop a phrase that young people as service users could readily and easily identify with, and the revised wording now states that the Zone provides 'free and confidential information and support to young people, always'.

Activities

With regard to the activities delivered by the Charity during 2021/22 in support of achieving our aims. The following is a brief description of each commissioned service. The accompanying accounts will provide further detail concerning overall income and expenditure, but over 75% of total income generated was linked to direct expenditure on pay, with 25% expenditure on non-pay costs, and for the first time in over a decade no funds retained for future use in line with our objects as a Charity.

Insight is our early intervention service for people aged 18-65 years who have experienced a first identified psychotic episode and/or are experiencing additional psychotic episodes or were identified as being 'at risk' of a mental state linked to psychosis. The service continued to be delivered in partnership between Zone employees and staff co-located from Livewell Southwest (Plymouth Community Healthcare CIC).

Insight continued to work with an average minimum 140 people at any one time, with a target to have people referred to the service into treatment by within 2 weeks if assessed as eligible. The service comprises a team of over 20 staff members from both organisations working together, with funding increased in 2020/21 to increase staffing levels and to increase the pay of registered practitioners in a bid to support staff recruitment and retention.

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Icebreak is our early intervention service working with young people with emerging personality disorder, something generally triggered by childhood trauma.

The team provides a friendly accessible service committed to supporting and empowering young people aged 16-25 years who are experiencing severe emotional distress and works with an average minimum 85 young people at any one time. The service can work with a young person for up to 2 years. During 2021/22 Icebreak continued to receive referrals resulting in demand outstripping capacity, as a consequence they saw an unavoidable escalation in waiting times and waiting numbers.

The Zone Accommodation Project (ZAP) remains the first point of contact for all homeless 16 and 17 year olds in the city. They provide information and advice to all homeless young people aged 16-25 and work with the young person to explore their housing situation. They work to draw up support plans, can provide up to 6 months support to keep young people in accommodation, and can provide family mediation. The service is funded by Plymouth City Council and works as part of The Plymouth Alliance for complex needs. During 2021/22 we embedded a new young person's accommodation hub within the Zone. The plan was that the hub would provide opportunity for statutory and non-statutory staff from other agencies to be colocated with ZAP to undertake comprehensive assessments of need. This was a recommendation from an inspection of accommodation for young people undertaken in Plymouth in Autumn 2019 by representatives from the Ministry of Housing, Communities and Local Government (MHCLG).

The hardship fund is still available to any young person experiencing extreme hardship. The money is donated to the Zone by the Drake Foundation and we administer it on their behalf. There are many reasons a young person may need help from the fund including problems with benefits, budgeting and housing / homelessness. The average number of monthly payments made in 2021/22 remained dramatically lower than in previous years, as a direct result of young people being in lockdown and our inability to provide a daily drop-in service, but from those payments we made the presenting needs remained constant and were predominantly linked to costs associated with food, priority debt, travel and support with fees associated with acquiring legal documents.

'Front of House' is what the Charity calls the part of the organisation in which we use trained volunteers working under the supervision of paid staff. It includes the reception team, sexual health services, homeless support and helping young people with any other query they come in with. It is where most young people's journeys within the Zone begin. We do not receive funding for our work with volunteers through Front of House; though we do have contracts with Public Health Departments from the local Authorities of Plymouth, Devon and Cornwall to fund aspects of our sexual health activity.

Pre-Covid this service previously worked with an average minimum 4,500 different young people a year and was delivered in partnership with clinicians and clerical personnel from University Hospital Plymouth and Eddystone Trust. During 2021/22 this was the one service that remained hardest hit by the legacy of COVID. We were not able to provide a 6 day a week drop-in service and we were only able to work with a small number of volunteers. We were able to provide access by appointment to our Tier 1 services (condoms, pregnancy testing, STI screening, healthy relationships advice) but to numbers far lower than in previous years. We did see an increase in the number of telephone calls for help/advice, and the number of enquiries through our website. We used this period to look at how we could provide information and advice to young people going forward that would not necessarily require a face to face visit, and these ideas will be implemented during 2021/22 as lockdown eases.

Victims of Crime. The charity continued to be funded, via Victim Support on behalf of the Office of the Police & Crime Commissioner (OPCC) for Devon & Cornwall, to employ part time counsellors for supporting young people who are the victims of crime. During 2021/22 the service continued working remotely (via telephone or teams/zoom) but also provided face to face support, working with over 160 different young people, providing over 500 hours of individual support.

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Progeny provides whole school training across 26 secondary and special schools in Plymouth to support emotional health and well-being of pupils and staff. During 2021/22 the majority of schools reopened and we audited the changed needs of these schools and continued to provide bespoke training. In addition we were successful again in drawing down additional monies to target other youth settings as well during this period, and we received funding to provide trauma informed training, and for actively involving young people in developing training for professionals and for exploring the impact of crime on young people.

Aims, Values and Principles

The issues which we as a Charity seek to address are summarised in our objectives, but we also have a written *Statement of Accountability* that outlines how, as a voluntary organisation, we aim to be:

- effective and accountable,
- clear and open about our work,
- conscious of our social responsibilities.

In particular it provides examples of how we aim to :

- meet relevant standards,
- involve service users,
- be governed,
- promote and enable voluntary action,
- strive for equality and fairness, and
- be a good employer.

We similarly have a written *Quality Assurance Framework* (updated annually), the purpose of which is to support our additional aim for:

- ensuring continuing delivery of high quality services that meet the full range of young people's needs.

As a major provider of young people's service within Plymouth, the Zone remained committed for ensuring continuous improvements to the quality of range of services provided during 2021/22. The framework we work to ensures that quality services are delivered in response to the specific requirements of the young people we work with, the public, our commissioners and regulators.

During 2021/22 we continued to adhere to the Charity's *Board Assurance Framework* - a tool developed for providing an accurate overview of the corporate agenda reporting cycle for the Charity. This cycle provided an appropriate balance of historical triangulated data and strategic items for supporting assurance that the organisation was well run and meeting its aims. It is a framework for ensuring that the Board receives information that is both accurate and timely, with a level of assurance attributed to each source of data or information provided. This framework was designed to ensure that the Board could regularly assess its ability to set direction of the Charity, enable its staff and volunteers to deliver strategic aims in support of its objects, and do so to an appropriate standard and quality.

Reporting to the Board via our various processes was integral during 2021/22 as we were still unable to meet face to face and had to hold virtual meeting via teams or Zoom, hence a balance of information in advance of meetings was required to inform discussion and decision making.

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We similarly have a set of core values and principles that we adhere to, that were originally agreed by our Board in May 2014, after consultation with staff and service users. Our values cover:

- working together for young people,
- treating people with dignity and respect,
- being committed to ensuring quality provision,
- treating individuals with compassion,
- improving young people's lives and opportunities, and for
- ensuring that everyone counts.

Our governing principles cover:

- provision of a comprehensive service available to all,
- access to our services based on need and not ability to pay,
- aspiration to the highest standards of excellence and professionalism,
- aspiration to put young people at the heart of everything we do,
- the intent to work across organisational boundaries and in partnership with others,
- commitment to providing best value for tax payers money, and
- to be accountable to the public, communities and young people that we serve.

The Charity's aims, values and principles are integral for supporting the work that we do with vulnerable young people and adults, especially at this period in time when we are seeing the infrastructure of both targeted and universal services for people living in Plymouth at risk, affected by the impact of COVID and Brexit.

During 2021/22 we had identified the continued need for:

- looking at encouraging closer integration between our existing services both internally and externally (specifically with other agencies linked to shared pathways of care),
- focusing on developing and gaining additional investment for mental health services (our registered services and for counselling targeted at young people not in employment, education or training),
- developing additional meaningful contacts with school settings (places we had previously developed stronger strategic and operational links with in preparation for when relationships and sex education becomes mandatory from September 2020).

As already stated, activity during 2021/22 although still impacted upon by COVID-19, continued to be in response to recommendations set out in plans developed before the pandemic.

The means employed by us to achieve our aims and objectives included continued collaborative working with other providers as part of integrated commissioning arrangements, which entailed supporting service redesign at both the strategic and operational level. We continued to raise our profile as being both a willing and able provider (both individually and in partnership), with the intention of advocating for the rights and needs of young people and vulnerable families at the centre of future commissioning plans we were aware that the city would be developing, reinforcing our role in commissioned delivery where relevant.

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The criteria used to assess success in the reporting period were outlined in the charity's Quality Assurance Framework and via outcomes as agreed with commissioners and reflected within contracts. Activity undertaken needed to contribute to achievement of our statement of accountability for being open about the work we do and conscious of our social responsibilities. Specific quality indicators for the charity in 2021/22 continued to be:

- Achieving access to treatment times and waiting times for early intervention services.
- Ensuring no young person waited longer than 1 working day to be responded to if asking for help or enquiring about advice.
- Ensuring all complaints and serious incidents were responded to and reported accordingly.
- Staff employed by the charity recommend the Zone as a quality employer, even if unable to provide the terms and conditions of employment as our statutory partners.
- Young people record their experience of contact with staff from the charity as being a positive one.

Significant activities undertaken during the period covered:

The most significant activity undertaken was the organisations collective response to the challenge of reinstating service provision after COVID-19. The Trustees remained immensely proud and thankful for everything that Zone staff achieved in the face of pressures from the pandemic.

Our Staff

In 2021/22 we did not undertake an additional staff survey but chose instead to act on findings from the surveys undertaken with staff during 2020/21 (aware that we would commence a range of new surveys from 2022). Actions we undertook during 2021/22 included:

- Reinstated more regular opportunities for staff to meet collectively virtually.
- Decorated booths where clients are seen and provided new flooring to improve the environment.
- Increased access to counselling for staff and volunteers to address impact of covid.
- Provided a pay increase of 2% plus a 1% ex-gratia payment to the majority of staff, and an additional payment of £300 to all staff to offset the predicted increase in fuel bills later in the year.
- Provided opportunity for staff to choose the corporate logo in the colour of their choice as part of their personal address on emails, and encouraged use of personal pronouns in all communication to promote inclusivity.

A survey was undertaken in 2020/21 specific to staff experiences of working from home as a result of COVID. Key findings from this survey resulted in the following:

- Revised policies and procedures for retaining hybrid working where staff felt it increased their productivity and supported their emotional health & wellbeing.
- Looked at amending the amount we provided for reimbursing travel costs and agreed to introduce from 2022/23 a cycle to work scheme.
- Provided additional resources for supporting working from home, including desks/chairs and IT equipment.

Our volunteers

The Charity continues to rely on the contribution that volunteers make for ensuring the delivery of services, predominantly provision of activity linked to sexual health and homelessness prevention. During 2021/22 the charity did not recruit or train new volunteers but they continued to deliver on line training updates for existing volunteers to ensure skills were not lost. With the outbreak of COVID-19 in March 2020 we obviously ceased providing youth drop-in sessions, so could not utilise volunteers on a day to day basis. During 2021/22 we gradually introduce drop-in on a 2-3 day basis. The volunteers we had kept in regular contact with came back to us, and we promoted a new volunteer recruitment programme to go live from 2022/23.

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The Trustees again take the opportunity of thanking Volunteers for their hard work and commitment for supporting young people and families. Every year the demands of the role get harder, but volunteers tell us that the rewards they gain from undertaking this activity outweighs any difficulties.

Public Benefit Statement

The Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit (September 2013). The Trustees are satisfied that the Trust's activities continue to be for the public benefit, relating as they do to supporting young people / vulnerable families and helping them to reach their full potential. This benefits the wider community as it supports social inclusion and community cohesion. The charity has more than one purpose, however, as it also actively supports the training and deployment of volunteers. On average a volunteer for the charity will take a minimum three months to train and will remain with us for 2 years, with an average 40% of volunteers progressing into paid employment or education in a related field.

ACHIEVEMENTS AND PERFORMANCE

In relation to meeting the objectives or outcomes from our commissioned services, we either met the requirements of contracts or exceeded them, with the exception of:

- Sexual health where we continued to a dip in previous numbers as a result of lockdown and clinicians being redirected to other sites and as a consequence clinics cancelled.
- Mental health where we breached the 2 week RTT for Insight and saw an unavoidable increase in numbers presenting for Icebreak which resulted in an increase in those waiting for a service.

Where there were potential financial penalties for failing to meet performance requirements, we did not incur such penalties. Where similarly the charity was subject to quality inspection of commissioned services, these too were successful, with the charity praised by commissioners for our governance and performance monitoring arrangements.

Impact Report

Specifically for 2021/22 we:

- Supported in excess of 4,500 different young people – a reduction on numbers seen in previous years prior to covid but an increase from 2020/21.
- Had 17 volunteers providing over 500 hours of support to young people - activity with a conservative value of £7,500 – again a sizeable reduction on the hours of support provided in previous years.
- Provided over 80 youth hardship grants to young people in need (totalling £3.5k).
- Over 250 different young people were referred to our specialist counselling service.
- Our accommodation service (ZAP) secured over 60 grants for young people at risk of homelessness, with a total value exceeding £18,000.
- Our work in schools resulted in:
 - Over 200 school based staff being trained in Mental Health First Aid.
 - Additional school staff had elements of Mental Health First Aid disseminated to them, of which 100% reported that this was beneficial to their roles.
 - Additional School Based Staff received bespoke training covering a variety of topics including: Healthy Relationships, Risk Taking Behaviour, Social Media, Trauma and Vicarious Trauma, Young People's Resilience and Self Esteem/Self Confidence.
 - Over 600 individual children and young people received workshops comprising sessions addressing Mental Health Awareness, Stress and Resilience.
 - Our targeted support programme was delivered the majority of secondary schools and over 250 young people engaged.

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Going concern

The Trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. The Trustees are of the view that the Charity is a going concern. They are aware that during 2021/22 the organisation was required to use an element of their free reserves to stay within budget (circa £5k) but this was for the first time in a decade and was predominantly linked to the decision to award all staff an additional payment of £300 each as a consequence of the predicted increase in energy prices (£14,680).

Plans for future periods

The Charity has retained the following areas as the key aspects of future plans to be pursued during the next financial year:

- Continuing to secure additional funds, from non-public sector sources, for expansion of primary and secondary mental health services.
- Developing the infrastructure to income generate from selling additional education and preventive work linked to whole school training and work in schools and with the business sector.
- Developing robust agreements / arrangements with partner agencies for sustainable and governed joint working.

Risk management

The principal risks faced by the Charity are:

- Operational risk
- Financial risk
- Effective management/decision making
- Strategic risk
- Internal controls
- Compliance risk
- Ongoing impact of COVID-19 and BREXIT

The Trustees have a risk management strategy that is regularly updated which covers all of the above.

There is concern, however, that the organisations 2 largest contracts for Mental Health are likely to be impacted upon during 2022/23 by local changes to commissioning arrangements whereby commissioning arrangements for Mental Health will be being passed from the CCG to a Provider Collaborative and contracts to be issued by Devon Partnership Trust. The organisation is in ongoing discussion with all parties to mitigate risk, and there has been no indication that existing long term contracts are at potential risk, but any changes could lead to short – medium term disruption.

Another possible risk factor is the Zones role within the Plymouth Alliance, the contract for work in Plymouth for people with complex needs. This contract was in its third year during 2021/22 and although costs escalated for providing accommodation to individuals affected by covid, there was agreement reached with the Local Authority whereby excessive costs would be met by them. Going forward, if the Plymouth Alliance were faced with similar costs pressures, then as an Alliance partner the Zone would be exposed to a percentage of any overspend incurred by the partnership. As of April 2022 the Zone would potentially need to find 3.5% of any over spend. As an organisation we have continued to set aside a contingency fund to cover this risk, and the Board will monitor their exposure to this risk at every Board meeting.

Commissioning arrangements for our work supporting victims of crime are also likely to change during 2022/23, it is possible we may not have a role in delivery beyond March 2023, we will be looking at the impact of losing this service both to clients and to the organisation.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Youth Enquiry Service Plymouth Limited (also known as 'The Zone') is a company limited by guarantee, governed by a signed Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Details of the Trustees who served throughout 2021/22 are included in the Reference and Administration Details section.

Method of recruitment and appointment or election of Trustees

As set out in the Articles of Association, the Chair of the Trustees and Treasurer are nominated and seconded annually by other voting members of the Board during the AGM. New Trustees are appointed by existing Trustees and the members of the charitable company and are recommended to serve for a period of at least 2 years to provide continuity.

The Memorandum and Articles provides a minimum of 6 Trustees, with no fixed maximum, with ideally no more than 2 Trustees due for re-appointment in any one year. The Trustees have the power to elect / co-opt further nonvoting members to fill specialist roles.

When appointing new Trustees, the Board will give due consideration to the skills and experience mix of existing Trustees in order to ensure that the Board has the necessary skills to contribute fully to the Charity's development. New trustees may be sought by open advertisement or through existing members.

The training and induction provided for new Trustees will depend upon their existing experience but would always include a tour of the Charity and a chance to meet other staff. All Trustees are provided with copies of a Trustee Handbook along with policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as Trustees.

As there has historically only ever been an average of 2 new Trustees a year, induction tends to be done informally and is tailored specifically to the individual. Advantage is taken of specific courses offered by the Local Authority and other bodies, including access to online resources.

Organisational Structure

The Board of Trustees normally meets on the last Thursday of alternate months, and for additional away days held when agreed. Those attending meetings are elected Trustees alongside the CEO, Operations Manager, Registered Manager and Company Secretary. There are attempts to get additional staff and/or volunteer representation at every meeting of the Board.

The Board establishes an overall framework for the governance of the Charity and determines membership, terms of reference and procedures of Committees and other groups. It receives monthly or bi-monthly reports (including policies and notification of serious incidents or near misses) from the Corporate Team, Accountant and Project Leads for ratification. It monitors the activities of the commissioned projects through access to the minutes of their meetings. The Board may from time to time establish Working Groups to perform specific tasks over a limited timescale.

There is currently 1 sub-group as follows;

- Finance and Resources - this aims to meet at least 2 times a year and is responsible for monitoring, evaluating and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements and reporting. It also incorporates the role of an audit committee.

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The following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chairman and/or Vice Chairman, to approve agreed development plans and budget/s.

The Trustees are responsible for setting general policy, adopting an annual plan and budget, approving the statutory accounts, monitoring Charity by the use of budgets and other data, and making major decisions about the direction of the Charity, capital expenditure and staff appointments.

Key management personnel

The Trustees and Board of Trustees have devolved responsibility for day to day management of the Charity to the key management personnel. The key management personnel comprise:

- Chief Executive Officer (37 hrs pw)
- Registered Manager for CQC (37 hrs pw)
- Operations Manager (20 hrs pw)
- HR Manager (30 hrs pw)
- Finance Manager (30 hrs pw)
- Performance & Information Officer (22.5 hrs pw)

Project Leads from each service also meet as a senior management team with the Operations Manager and/or Registered Manager. The key management personnel implement the policies laid down by the Trustees and report back to them on performance.

Related Parties and other Connected Charities and Organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity.

The Charity continues to have a close relationship with Livewell Southwest CIC and Derriford Hospital who co-locate clinical staff from their organisations to operate within the Charity's premises. The Charity is a registered site with the Care Quality Commission (CQC). The type of clinical staff co-located include registered mental health nurses, consultant psychiatrist, consultant psychologist, behavioural therapists, sexual health nurses, sexual health nurse prescribers, healthcare assistants and secretarial/administrative staff. There are agreements in place describing joint working arrangements.

Non-clinicians who worked from our premises during 2021/22 came from the city's drug and alcohol service (Harbour), the city's HIV Prevention Service (Eddystone) and an accommodation provider (PATH). We have in excess of 30 professionals from other organisations who also work from our premises.

REFERENCE AND ADMINISTRATIVE DETAILS

During the reporting period of 2020/21 the Charity had the following Directors/Trustees & Members:

Shaun Walbridge – Trustee (Treasurer)
Stephanie Kenyon – Trustee (Chair)
Daryl Keaton – Trustee (from 2018/19)
Tan Murray-Clark - Trustee (from 2018/19)
Geoff Baines – Nominated Representative (from 2018/19)
Natalie Stirrat – Trustee (from 2018/19)
Hayley Kent – Secretary to the Board (from 2013)
Mike Jarman – CEO & Board Secretary (from 2021)
Jo Campbell – Registered Manager (from December 2020)
Sean Mitchell – Operations Manager (from December 2020)
Two staff members may also attend Board meetings.

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

The Charity and its Trustees do not act as the Custodian Trustees of any other Charity.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Youth Enquiry Service Plymouth Ltd for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

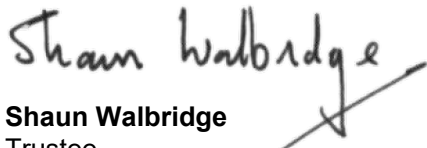
Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Approved by order of the members of the Board of Trustees on 27 October 2022 and signed on its behalf, by:


Shaun Walbridge
Trustee

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ENQUIRY SERVICE (PLYMOUTH)
LIMITED**

OPINION

We have audited the financial statements of Youth Enquiry Service (Plymouth) Limited (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 charitable company's affairs as at 31 March 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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 other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ENQUIRY SERVICE (PLYMOUTH)
LIMITED (CONTINUED)**

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.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 the Trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ENQUIRY SERVICE (PLYMOUTH)
LIMITED (CONTINUED)**

AUDITORS' 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 Auditors' 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the sector, control environment, and financial performance;
- We have considered the results of enquiries with management and the Trustees in relation to their own identification and assessment of the risks of irregularities within the Charity;
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation;
- We have obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - o Identifying, evaluation and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o The internal controls established to mitigate risks of fraud or noncompliance with laws and regulations;
- We have considered the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the Charity for fraud and identified the highest area of risk to be in relation to income recognition, with a particular risk in relation to deferred grant income. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charities SORP 2019, UK Companies Act, FRS 102, the Care Quality Commission and the terms and conditions attaching to material grants received by the Charity.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty. These included the Health & Social Care Act, procurement rules of contracting authorities, data protection legislation, health and safety regulations, and employment legislation.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management in relation to actual and potential claims or litigation;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Performing detailed transactional testing in relation to the recognition of revenue with a particular focus around the deferred grant income; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ENQUIRY SERVICE (PLYMOUTH)
LIMITED (CONTINUED)**

unusual or outside the normal course of business.

We also communicated identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including a material misstatement in the financial statements or non-compliance with regulation, will be detected by us. This risk increases the further removed compliance with a law and regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one-off error, as this may involve intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming LLP

Pamela Tuckett FCA DChA (Senior statutory auditor)

for and on behalf of
Bishop Fleming LLP

Chartered Accountants
Statutory Auditors

Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

Date: 3rd November 2022

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	-	1,453	1,453	51,522
Charitable activities	5	72,346	1,264,775	1,337,121	1,397,277
Investments		-	34	34	110
Total income		72,346	1,266,262	1,338,608	1,448,909
Expenditure on:					
Charitable activities		104,540	1,271,599	1,376,139	1,247,055
Total expenditure		104,540	1,271,599	1,376,139	1,247,055
Net movement in funds		(32,194)	(5,337)	(37,531)	201,854
Reconciliation of funds:					
Total funds brought forward		77,145	774,114	851,259	649,405
Net movement in funds		(32,194)	(5,337)	(37,531)	201,854
Total funds carried forward		44,951	768,777	813,728	851,259

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 37 form part of these financial statements.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:03140076

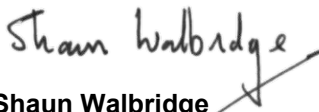
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	218,806	229,925
		218,806	229,925
Current assets			
Debtors	11	212,716	255,021
Cash at bank and in hand		498,820	455,088
		711,536	710,109
Creditors: amounts falling due within one year	12	(116,614)	(88,775)
Net current assets		594,922	621,334
Total net assets		813,728	851,259
Charity funds			
Restricted funds	13	44,951	77,145
Unrestricted funds	13	768,777	774,114
Total funds		813,728	851,259

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Shaun Walbridge
Trustee

Date: 27 October 2022

The notes on pages 22 to 37 form part of these financial statements.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	59,387	66,952
Cash flows from investing activities		
Purchase of tangible fixed assets	(15,655)	(16,708)
Net cash used in investing activities	(15,655)	(16,708)
Cash flows from financing activities		
Change in cash and cash equivalents in the year	43,732	50,244
Cash and cash equivalents at the beginning of the year	455,088	404,844
Cash and cash equivalents at the end of the year	498,820	455,088

The notes on pages 22 to 37 form part of these financial statements

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. GENERAL INFORMATION

Youth Enquiry Service (Plymouth) Limited is a company limited by guarantee, incorporated in England and Wales. The liability of members for debts of the company is limited by guarantee to an amount not exceeding ten pounds. The registered office is The Zone, 14-16 Union Street, Plymouth, Devon, PL1 2SR.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Youth Enquiry Service (The Zone) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Charity has prepared the accounts on the going concern basis. The Trustees remain confident that the Charity is a going concern, even after the impact of COVID-19. COVID-19 impacted on the way that our services were delivered, but we are predominantly returning to previous ways of working, and COVID-19 did not impact on the core income of the Charity as our main contracts and services have continued. We have sufficient reserves to cover any short term impacts of the emerging financial constraints the country is entering into as a result of COVID-19, Brexit and the war in Ukraine, and we have completed budgets and forecasts which support the going concern basis.

2.3 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.4 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 GOVERNMENT GRANTS

Government grants of a revenue nature are credited to the Statement of financial activities as the related expenditure is incurred.

2.7 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.8 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.8 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold property	- 14-16 Union Street - over term of the lease
Motor vehicles	- 25% straight line
Fixtures, fittings and equipment	- 10-20% straight line
Computer equipment	- 33.3% straight line

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The Charity 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 measured at amortised cost using the effective interest method.

2.11 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments 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.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel that these are unlikely to have a significant effect on, or cause material error to the amounts recognised in the financial statements.

4. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	1,453	1,453
	<u> </u>	<u> </u>	<u> </u>
	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	675	675
COVID-19 Grant	25,847	25,000	50,847
	<u> </u>	<u> </u>	<u> </u>
	25,847	25,675	51,522
	<u> </u>	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Grants and contracts	72,346	1,257,509	1,329,855
Other income	-	7,266	7,266
	<u> </u>	<u> </u>	<u> </u>
TOTAL 2022	72,346	1,264,775	1,337,121
	<u> </u>	<u> </u>	<u> </u>

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Grants and contracts	128,417	1,261,814	1,390,231
Other income	-	7,046	7,046
TOTAL 2021	128,417	1,268,860	1,397,277

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Grants and contracts	1,160,745	215,394	1,376,139

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Grants and contracts	1,039,948	207,107	1,247,055

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
Depreciation	26,773	25,002
Telephone costs	18,785	19,852
Printing, postage and stationery	11,422	10,291
Legal and professional fees	14,292	12,793
Sundry expenses	8,059	3,042
Building maintenance, cleaning and displays	52,107	52,179
Insurances	15,251	12,993
Heat and light	10,595	10,660
Rent, rates and service charges	33,244	26,975
Bank charges and interest	1,181	977
IT system	23,685	32,343
	215,394	207,107

7. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,200	6,000
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	4,540	3,780

8. STAFF COSTS

	2022 £	2021 £
Wages and salaries	1,009,827	903,897
Social security costs	78,908	67,584
Contribution to defined contribution pension schemes	20,041	18,093
	1,108,776	989,574

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. STAFF COSTS (CONTINUED)

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Average employees	53	50

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals is £204,640 for 6 personnel (2021: £165,671 for 6 personnel). Trustees are not remunerated for the role as Trustees.

During the year the Charity received the services of 32 volunteers (2021: 7). No monetary value is attributable to volunteers. The reason for the decrease in the prior year was because of national restrictions due to the global COVID-19 pandemic.

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
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10. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2021	285,266	32,915	68,474	386,655
Additions	-	12,775	2,880	15,655
At 31 March 2022	<u>285,266</u>	<u>45,690</u>	<u>71,354</u>	<u>402,310</u>
DEPRECIATION				
At 1 April 2021	113,231	17,646	25,853	156,730
Charge for the year	4,915	3,836	18,023	26,774
At 31 March 2022	<u>118,146</u>	<u>21,482</u>	<u>43,876</u>	<u>183,504</u>
NET BOOK VALUE				
At 31 March 2022	<u>167,120</u>	<u>24,208</u>	<u>27,478</u>	<u>218,806</u>
At 31 March 2021	<u>172,035</u>	<u>15,269</u>	<u>42,621</u>	<u>229,925</u>

11. DEBTORS

	2022 £	2021 £
DUE WITHIN ONE YEAR		
Trade debtors	198,213	240,173
Other debtors	14,503	14,848
	<u>212,716</u>	<u>255,021</u>

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	28,956	16,371
Other taxation and social security	26,476	18,437
Other creditors	7,284	11,465
Accruals and deferred income	53,898	42,502
	<u>116,614</u>	<u>88,775</u>
	2022 £	2021 £
DEFERRED INCOME		
Deferred income at 1 April 2021	19,670	6,925
Resources deferred during the year	25,161	19,670
Amounts released from previous periods	(19,670)	(6,925)
Deferred income at 31 March 2021	<u>25,161</u>	<u>19,670</u>

The Charity's bank, National Westminster Bank PLC holds a legal charge over the leasehold property.

The deferred income balance relates to donations and contract income received in advance.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Designated Capital Funds	229,925	-	(26,774)	15,655	218,806
Contingency Fund	10,000	-	-	20,000	30,000
Insights	78,000	-	-	10,181	88,181
	<u>317,925</u>	<u>-</u>	<u>(26,774)</u>	<u>45,836</u>	<u>336,987</u>
GENERAL FUNDS					
General Unrestricted Funds	456,189	1,266,262	(1,244,825)	(45,836)	431,790
TOTAL UNRESTRICTED FUNDS	<u>774,114</u>	<u>1,266,262</u>	<u>(1,271,599)</u>	<u>-</u>	<u>768,777</u>
RESTRICTED FUNDS					
Drake Foundation (Revenue)	6,365	-	-	-	6,365
Progeny	40,000	44,859	(61,178)	-	23,681
University of Plymouth Staff	-	11,487	(11,487)	-	-
See, Hear, Respond	25,375	-	(25,375)	-	-
Barnardo's	-	11,000	-	-	11,000
Infection Control	1,500	-	(1,500)	-	-
Sexual Health	3,905	-	-	-	3,905
A2A Co-Ordinator	-	5,000	(5,000)	-	-
	<u>77,145</u>	<u>72,346</u>	<u>(104,540)</u>	<u>-</u>	<u>44,951</u>
TOTAL OF FUNDS	<u><u>851,259</u></u>	<u><u>1,338,608</u></u>	<u><u>(1,376,139)</u></u>	<u><u>-</u></u>	<u><u>813,728</u></u>

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. STATEMENT OF FUNDS (CONTINUED)

Restricted funds represent specific projects which are restricted by virtue of their funding contracts.

Nature and purpose of restricted funds:-

Drake Foundation (Revenue)

This fund represents amounts received still to be paid out to individuals as grants. The Youth Hardship fund is to help young people to avert potential crisis of hardship.

Progeny

A three year project, commissioned by Plymouth City Council but funded via all secondary schools in Plymouth, for providing whole school training in mental health and emotional wellbeing. The project trains teaching staff, parents/carers and students to provide opportunities for prevention of poor mental health and provision of early intervention to prevent avoidable escalation.

University of Plymouth Staff

This funding is included within the Icebreak control, and this is subsequently used to fund the use of a University of Plymouth staff member. This individual is a registered general practitioner and Mental Health professional and assesses clients for Icebreak (our early intervention service for personality disorder) but does not prescribe.

See, Hear, Respond

A service provided across England by Barnados and a group of national and local community-based organisations in response to Covid-19. The Zone were considered a local community based provider. The programme delivered a three strand model in response to children experiencing harm and increased adversity at a time when services were required to shape their response and approach to addressing new emerging need. Specifically we provided access to therapeutic support to children (counselling) with access to non-therapeutic support and advice for parents.

Infection Control

The Department of Health and Social Care made available grant funding via the 'Adult Social Care Infection Control Fund'. The funding related to the period Jan 2021 – April 2021. The purpose of this fund was to support adult social care providers to take additional steps to tackle the risk of COVID-19 infections and the Department wanted local authorities (who administered the fund) to consider using this fund to put in place infection prevention and control (IPC) measures to support the resumption of services, the type of which the Zone operates and/or delivers.

Sexual Health

Monies received from Devon County Council specifically for Sexual Health work with clients who live just outside the Plymouth area. This has been carried forward due to low footfall in the year as a result of the pandemic.

A2A Co-Ordinator

The A2A coordinator fund related to monies received from the Plymouth Alliance for appointing a fixed term (12 month) 2 day a week post for providing administrative support to the young person's accommodation hub that officially became located at the Zone from August 2021.

Barnardo's

The grant funding from Barnardo's is to enable the Charity to pilot a process for using data and improved triage as the means for identifying young people at potential risk of exploitation. The existing paperwork and interview process has been modified to better enable identification of those young people at increased risk, and consequently are in the position to target interventions and make appropriate referrals into specialist services, with the means for sharing meaningful data with consent of the individual.

**YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
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13. STATEMENT OF FUNDS (CONTINUED)

Designated funds include:-

Contingency Fund

As part of the Plymouth Alliance the Charity is exposed to a percentage of any potential overspend on the Alliance budget. As part of the contract signed with the Local Authority, all of the 7 Alliance partners have also signed a risk sharing agreement that identifies the proportion of risk each agency is exposed to, and the proportion of risk that The Zone is exposed to equates to 3.5% of any overspend. For this reason we have held a contingency fund in the event of any overspend within year. Thus far between 2019-2022 we have not required access to this fund and we are confident that there is no historic deficit of overspend to be clawed back relating to this period.

Insights

The CCG agreed a recurrent uplift in the value of the Insight contract by £78k. They made the decision late in the prior financial year (February 2021) but still awarded the whole amount for the year. After consultation with the CCG they agreed that the Charity can designate use of the money awarded in 2020/21 for expenditure between 2021-2024. The money will be used to retain staff who have been trained in provision of specialist therapeutic services.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Designated Capital Funds	238,219	-	(25,002)	16,708	229,925
Contingency Fund	35,000	-	-	(25,000)	10,000
Insights	-	-	-	78,000	78,000
	<u>273,219</u>	<u>-</u>	<u>(25,002)</u>	<u>69,708</u>	<u>317,925</u>
GENERAL FUNDS					
General Unrestricted Funds	342,803	1,294,645	(1,108,516)	(72,743)	456,189
TOTAL UNRESTRICTED FUNDS	<u>616,022</u>	<u>1,294,645</u>	<u>(1,133,518)</u>	<u>(3,035)</u>	<u>774,114</u>
RESTRICTED FUNDS					
Drake Foundation (Revenue)	2,986	6,000	(2,621)	-	6,365
Sexual Health Clinic (Revenue)	5,397	-	(5,397)	-	-
Progeny	25,000	62,555	(46,685)	(870)	40,000
University of Plymouth Staff	-	11,552	(11,552)	-	-
COVID-19 Grant	-	25,847	(25,847)	-	-
See, Hear, Respond	-	41,115	(15,740)	-	25,375
Barnardo's	-	2,195	(2,195)	-	-
Infection Control	-	5,000	(3,500)	-	1,500
Sexual Health	-	-	-	3,905	3,905
	<u>33,383</u>	<u>154,264</u>	<u>(113,537)</u>	<u>3,035</u>	<u>77,145</u>
TOTAL OF FUNDS	<u><u>649,405</u></u>	<u><u>1,448,909</u></u>	<u><u>(1,247,055)</u></u>	<u><u>-</u></u>	<u><u>851,259</u></u>

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	317,925	-	(26,774)	45,836	336,987
General funds	456,189	1,266,262	(1,244,825)	(45,836)	431,790
Restricted funds	77,145	72,346	(104,540)	-	44,951
	<u>851,259</u>	<u>1,338,608</u>	<u>(1,376,139)</u>	<u>-</u>	<u>813,728</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	273,219	-	(25,002)	69,708	317,925
General funds	342,803	1,294,645	(1,108,516)	(72,743)	456,189
Restricted funds	33,383	154,264	(113,537)	3,035	77,145
	<u>649,405</u>	<u>1,448,909</u>	<u>(1,247,055)</u>	<u>-</u>	<u>851,259</u>

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
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15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	218,806	218,806
Current assets	66,765	644,771	711,536
Creditors due within one year	(21,814)	(94,800)	(116,614)
TOTAL	44,951	768,777	813,728

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	229,925	229,925
Current assets	88,600	621,509	710,109
Creditors due within one year	(15,360)	(73,415)	(88,775)
Difference	3,905	(3,905)	-
TOTAL	77,145	774,114	851,259

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(37,531)	201,854
ADJUSTMENTS FOR:		
Depreciation charges	26,774	25,002
Decrease/(increase) in debtors	42,305	(141,888)
Increase/(decrease) in creditors	27,839	(18,016)
NET CASH PROVIDED BY OPERATING ACTIVITIES	59,387	66,952

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NOTES TO THE FINANCIAL STATEMENTS
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17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	498,820	455,088

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	455,088	43,732	498,820

19. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £20,041 (2021: £18,093). Contributions totaling £4,388 (2021: £3,748) were payable to the fund at the balance sheet date and are included in creditors.

20. OPERATING LEASE COMMITMENTS

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	18,024	22,671
Later than 1 year and not later than 5 years	60,417	59,536
Later than 5 years	338	-
	78,779	82,207

21. CONTROLLING PARTY

The Charity is controlled by the Board of Trustees.

