

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 2023

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

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Shaun Walbridge, Treasurer Jessie Blackledge (resigned 19 May 2022) Malcolm Murray-Clark Darryl Keaton Stephanie Kenyon, Chair (resigned 19 May 2022) Jaid Ami Jane Bennett (appointed 16 March 2023)
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
(A COMPANY LIMITED BY GUARANTEE)**

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

The Trustees present their annual report together with the consolidated financial statements and auditors' report of the Charity for the year ended 31/03/23 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).

TRUSTEES REPORT

Performance over past year

During 2022/23 we began to witness capacity and staff retention issues as a result of core contracts not having been increased in value over the preceding decade.

Taking into account inflation over that period (2012-2023) core costs of £1m in 2012 would have a current value of £1.3m. The charity has seen no increase in its core funding over that same period (on average £1m) which has resulted in issues with regard to attracting and retaining specialist staff which has started to impact on performance in key areas.

Additional funding awarded to us during 2022/23 related to provision of:

- Activity funded by the ICB and linked to hospital discharge of young people – a project delivered in partnership with other services from the Third Sector. Our role was provision of support to young people and families living within the Plymouth footprint.
- Activity funded via Changing Futures (PCC) for investigating and researching issues linked to children transitioning into adult services with a focus on those with experience of being in care.
- Activity as a result of providing training to secondary schools linked to the PSHE agenda and for promoting healthy relationships.

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 identified key aims for:

- Informing the public, professional and funders perception of the Zone with continued roll out of new marketing materials, expansion of our use of social media to promote services and/or campaigns and development of a new database for supporting movement away from paper records into electronic ones.
- Increasing opportunities for further integration of services within the Zone both delivered by us and alongside partner agencies with staff deployed to us from PCC, Shelter and Harbour – thus preventing the need for onward referrals into other organisations and reducing the number of times a young person in crisis is required to tell their story and risk being re-traumatised.
- Services increasingly co-designed with people using our services and with input from staff and their feedback.

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 pressures to local statutory funding.

We similarly continued to build 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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

- We continued to deliver a bottom-up approach to communication and feedback encouraging open communication both within and across teams, providing opportunities to bring staff together to share knowledge/skills and to solve operational problems collaboratively.
- We broadened the range of training available via our electronic platform for training, giving additional choice/control for staff to learn in areas that were non-mandatory and offered opportunity for growth and development, with training recorded via electronic staff records tied into identified workforce development needs.

With regard to the latest CQC assessment of our registered services in 2022/23. In 2021/22 our registered 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. They carried out virtual inspections of the services during 2022/23 and saw no reason to modify their assessment.

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 and system provision, we continue to experience increased demand for our services from people in emotional and financial crisis with ever increasing complex needs, and this was further exacerbated during 2022/23. We saw a 30% increase in attendance during 2022/23 as opposed to 2021/22, numbers were still lower than in the pre-pandemic period, but young people were presenting with increased complexity and increased risk.

As already referred to, during 2022/23 we needed to closely monitor fluctuation in demand, liaising with commissioners and other providers/partners/stakeholders, and as a consequence were able to redesign provision to best meet demand, without exposing the charity or its beneficiaries to any avoidable or increased potential risk.

The impact of the pandemic on our daily operations during 2022/23 reduced, we were able to redesign the environment to make it less clinical and more akin to previous ways of working. We continued to amend and implement service continuity plans, which further embedded new 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, affected others and communities to improve outcomes for children/young people.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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'. This strapline is now emblazoned across our main building and is at the forefront of all literature/publicity that we produce.

Activities

With regard to the activities delivered by the Charity during 2022/23 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 remained linked to direct expenditure on pay, with 25% expenditure on non-pay costs.

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. There was no additional funding allocated to increase staffing levels and to retain registered practitioners. We saw a slight decline in relation to meeting referral targets, but remedial measures were put in place, but the focus on meeting referral targets meant we deprioritised other areas of activity, working within the resources available to us.

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

The team continued to provide a friendly accessible service committed to supporting and empowering young people aged 16-25 years who were experiencing severe emotional distress and worked with an average minimum 85-90 young people at any one time. The service can work with a young person for up to 2 years. During 2022/23 Icebreak continued to receive an increase in referrals (circa 100%) resulting in demand outstripping capacity, and as a consequence they saw an unavoidable escalation in waiting times and waiting numbers. The commissioners were made aware of this and of what remedial measures were being put in place, though no additional funding was made available to help meet this increase in demand.

The Zone Accommodation Project (ZAP) remained the first point of contact for all homeless 16 and 17 year olds in the city. They provided information and advice to all homeless young people aged 16-25 and worked with the young person to explore their housing situation. They worked to draw up support plans, being able to provide up to 6 months support to keep young people in accommodation, and although commissioned originally to provide family mediation were asked instead to provide independent advocacy across the city for young people aged 16yrs – 18yrs presenting as homeless.

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, this continued to operate during 2022/23. The plan was that the hub would provide opportunity for statutory and non-statutory staff from other agencies to be co-located with ZAP to undertake comprehensive and joint 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 Department for Levelling Up, Housing and Communities made a visit to the city in 2022/23 to assess Plymouth's response to meeting the needs of homeless young people, and we are working with other stakeholders to assess how their recommendations might influence further delivery.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 2022/23 remained 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 fee's 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 peoples' 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 2022/23 clinicians were based with us on average two days a week (where previously it was six) so this service remained hardest hit by the legacy of COVID. We made the decision to no longer open on a Saturday for our drop-in service and we were still only able to work with a fraction of the volunteers that we had pre-pandemic.

We were able to provide access by appointment to our Tier 1 services (condoms, pregnancy testing, STI screening, healthy relationships advice) and numbers seen during 2022/23 were an increase on the preceding year but were still far lower than in previous years. However, as already stated, numbers were lower but complexity and severity of need had increased. Again, we saw an increase in the number of telephone calls for help/advice, and the number of enquiries through our website. Again, we used this period to look at how we could provide information and advice to young people going forwards that would not necessarily require a face-to-face visit, and these ideas were implemented during this reporting period.

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 2022/23 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.

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 2022/23 the majority of schools re-opened and we audited the changed needs of these schools and continued to provide bespoke training. In addition, we were again successful 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 also for actively involving young people in developing training for professionals and for exploring the impact of crime on young people.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 services within Plymouth, the Zone remained committed to ensuring continuous improvements to the quality and 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, and 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 2022/23 as we were still unable to meet face to face for various reasons and so had to hold virtual meetings via teams or Zoom, hence a balance of information in advance of meetings was required to inform discussion and decision making.

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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, Brexit and continuing/increasing austerity.

During 2022/23 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 2022/23 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. This 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).

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 2022/23 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 same 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 organisation's continuing collective response to the challenge of reinstating service provision after the pandemic and during a time of increasing austerity. The Trustees remained immensely proud and thankful for everything that Zone staff achieved in the face of these pressures.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Our Staff

In 2022/23 we undertook a staff survey, the findings of which were:

- 55% of staff responded (nationally the response rate for such surveys is closer to 37%).
- 84% reported there was a strong feeling of co-operation within their team.
- 66% reported that the workplace was a physically comfortable place to work.
- 70% reported that their job did not cause unreasonable stress.
- 62% reported to not feeling paid fairly for their role.
- 84% reported to being treated fairly.
- 76% reported receiving feedback to help them improve their performance.
- 82% reported to knowing how their work contributed to the overall success of the charity.
- 84% reported they valued and respected the leadership provided to them.
- 78% reported being valued and respected by leadership.
- 80% reported being respected by other staff members.
- 88% reported knowing the charity's overall goals.
- 78% reported that the charity constantly looks for ways to improve the services it offers.
- 78% reported that the charity listens to its staff.
- 74% reported that the charity acts on staff concerns.

Our volunteers

The Charity continued 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 2022/23 the charity recruited and trained 18 new volunteers. During 2022/23 we gradually introduced drop-in on a 5-day basis. The volunteers we had kept in regular contact with pre-pandemic came back to us, and we promoted a new volunteer recruitment programme that went live from 2022/23.

The Trustees again took 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 outweigh 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 the following:

- Sexual health where we continued to see a dip in previous numbers as a result of lockdown and clinicians being redirected to other sites, and as a consequence clinics were 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 2022/23 we:

- Supported or worked with in excess of 5,000 different young people – a reduction on numbers seen in previous years prior to covid but an increase from 2021/22.
- Had 19 volunteers providing over 500 hours of support to young people - activity with a conservative value of £8,000– again a sizeable reduction on the hours of support provided in previous years.
- Provided over 90 youth hardship grants to young people in need (totalling £4k).
- Over 300 different young people were referred to our specialist counselling service.
- Our accommodation service (ZAP) secured over 75 grants for young people at risk of homelessness, with a total value exceeding £20,000.
- 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 to the majority of secondary schools and over 250 young people engaged.

Going concern

The Trustees have reviewed the circumstances of the Charity during 2022/23 and considered that adequate resources continued 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 2022/23 the organisation was required to use an element of their free reserves to stay within budget, but this 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 and a modest pay rise. For further details please refer to the accounting policy in note 2.2.

Plans for future periods

The Charity 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 austerity

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

There is concern, however, that the organisation's 2 largest contracts for Mental Health are likely to be impacted upon during 2023/24 by local changes to commissioning arrangements. The organisation is in ongoing discussion with all parties to mitigate risk, and it is not likely to be until late 2023 that we receive firm indications of any changes to be made. As a consequence, the organisation is unable to provide clarity for income for 2024/25 but it is modelling the impact of losing either part of these core funding streams or all of these funding streams. A loss of either is likely to have significant impact, but we envisage the charity will continue to function, but will need to undergo a revision to the existing staffing structure with a view to altering the use it makes of existing estates/buildings.

Commissioning arrangements for our work supporting victims of crime are also likely to change during 2022/23, it is possible that 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.

The previous financial risk that the organisation was exposed to in relation to being a member of the Plymouth Alliance has been reduced, in that the budget for bed and breakfast has been removed, but we will not have an indication of the 2024/25 budget for this Alliance until early 2024.

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 2022/23 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 non-voting 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 have 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.

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 budgets.

The Trustees are responsible for setting general policy, adopting an annual plan and budget, approving the statutory accounts, monitoring the 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 (27.5 hrs pw)
- HR Manager (33 hrs pw)
- Finance Manager (33 hrs pw)
- Performance & Information Officer (33 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 2022/23 came from the city's drug and alcohol service (Harbour), SHELTER 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 2022/23 the Charity had the following Directors/Trustees & Members:

Shaun Walbridge – Trustee (Treasurer) (from December 1995)
Stephanie Kenyon – Trustee (Chair) – Resigned May 2022
Daryl Keaton – Trustee (from 2018/19)
Tan Murray-Clark – Trustee (from 2018/19)
Jessie Blackledge – Trustee (from January 2022) Resigned May 2022
Jaid Bennett – Trustee (from March 2023)
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.

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.

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

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

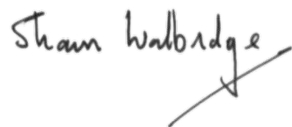
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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 the 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.

The Trustees' Report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors, on and signed on its behalf by:

A handwritten signature in black ink that reads "Shaun Walbridge". The signature is written in a cursive style with a long horizontal stroke extending from the end.

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 2023 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 2023 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.

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

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

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

- 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 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.

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: 21/12/2023

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 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	-	1,550	1,550	1,453
Charitable activities	5	206,997	1,218,475	1,425,472	1,337,121
Investments		-	1,502	1,502	34
Total income		206,997	1,221,527	1,428,524	1,338,608
Expenditure on:					
Charitable activities	6	207,663	1,202,141	1,409,804	1,376,139
Total expenditure		207,663	1,202,141	1,409,804	1,376,139
Net (expenditure)/income		(666)	19,386	18,720	(37,531)
Transfers between funds	13	(13,681)	13,681	-	-
Net movement in funds		(14,347)	33,067	18,720	(37,531)
Reconciliation of funds:					
Total funds brought forward	13	44,951	768,777	813,728	851,259
Net movement in funds	13	(14,347)	33,067	18,720	(37,531)
Total funds carried forward		30,604	801,844	832,448	813,728

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 36 form part of these financial statements.

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

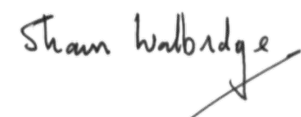
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	229,252	218,806
		229,252	218,806
Current assets			
Debtors	11	198,826	212,716
Cash at bank and in hand	17	484,042	498,820
		682,868	711,536
Creditors: amounts falling due within one year	12	(79,672)	(116,614)
Net current assets		603,196	594,922
Total net assets		832,448	813,728
Charity funds			
Restricted funds	13	30,604	44,951
Unrestricted funds	13	801,844	768,777
Total funds		832,448	813,728

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: 21/12/2023

The notes on pages 21 to 36 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 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash provided by operating activities	29,693	59,387
Cash flows from investing activities		
Interest received	1,502	-
Purchase of tangible fixed assets	(44,820)	(15,655)
Net cash used in investing activities	(43,318)	(15,655)
Cash flows from financing activities		
Interest paid	(1,153)	-
Change in cash and cash equivalents in the year	(14,778)	43,732
Cash and cash equivalents at the beginning of the year	498,820	455,088
Cash and cash equivalents at the end of the year	484,042	498,820

The notes on pages 21 to 36 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 2023**

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 (Plymouth) Limited 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 have reviewed the circumstances of the Charity during 2022/23 and consider that adequate resources continued 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 2022/23 the Charity needed to use an element of its free reserves to stay within budget, but this 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 and a modest pay rise.

The Trustees forecast a small deficit for the year to 31 March 2024. After this date the future is more uncertain. However, the Trustees have prepared forecasts for the year ending 31 March 2025 that exclude two contracts which have not been retained on retender, and these forecasts show a worst case scenario of £194K deficit. The Charity has sufficient reserves, represented by cash at bank, to comfortably fund this worst case scenario. At the year end the Charity had net current assets of £603K and free reserves of £478K. If the contract staff are TUPED to the new service providers, then the forecast deficit will be significantly less as this would remove the redundancy cost which is currently included in the forecast.

The loss of the two contracts has been planned for and the core functions are being remodelled to ensure the Charity remains efficient and effective. The Trustees are confident that new income streams will be identified to enable the Charity to continue to deliver essential services to the young people in Plymouth and the surrounding area.

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

2. ACCOUNTING POLICIES (continued)

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.

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 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES (continued)

2.7 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.

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

2.8 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.

2.9 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.

2.10 OPERATING LEASES

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

2.11 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.

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

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	1,550	1,550

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	1,453	1,453

5. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Grants and contracts	204,572	1,208,640	1,413,212
Other income	2,425	9,835	12,260
TOTAL 2023	206,997	1,218,475	1,425,472

	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
TOTAL 2022	72,346	1,264,775	1,337,121

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Grants and contracts	1,195,218	214,586	1,409,804

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

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
Depreciation	34,377	26,773
Telephone costs	18,306	18,785
Printing, postage and stationery	9,367	11,422
Legal and professional fees	14,600	14,292
Sundry expenses	3,015	8,059
Building maintenance, cleaning and displays	45,146	52,107
Insurances	13,780	15,251
Heat and light	11,004	10,595
Rent, rates and service charges	35,076	33,244
Bank charges and interest	1,153	1,181
IT system	28,762	23,685
	214,586	215,394

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. AUDITORS' REMUNERATION

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,550	6,200
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	4,790	4,540

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	1,038,006	1,009,827
Social security costs	82,397	78,908
Contribution to defined contribution pension schemes	20,216	20,041
	1,140,619	1,108,776

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

	2023 No.	2022 No.
Average employees	53	53

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 £210,525 for 6 personnel (2022: £204,640 for 6 personnel). Trustees are not remunerated for their role as Trustees.

During the year the Charity received the services of 23 volunteers (2022: 32). No monetary value is attributable to volunteers.

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2022	285,266	45,690	71,354	402,310
Additions	-	43,850	970	44,820
At 31 March 2023	285,266	89,540	72,324	447,130
DEPRECIATION				
At 1 April 2022	118,146	21,482	43,876	183,504
Charge for the year	4,915	4,952	24,507	34,374
At 31 March 2023	123,061	26,434	68,383	217,878
NET BOOK VALUE				
At 31 March 2023	162,205	63,106	3,941	229,252
At 31 March 2022	167,120	24,208	27,478	218,806

11. DEBTORS

	2023 £	2022 £
DUE WITHIN ONE YEAR		
Trade debtors	180,607	198,213
Other debtors	18,219	14,503
	198,826	212,716

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	17,883	28,956
Other taxation and social security	12,798	26,476
Other creditors	15,505	7,284
Accruals and deferred income	33,486	53,898
	<u>79,672</u>	<u>116,614</u>
	<u><u>79,672</u></u>	<u><u>116,614</u></u>
	2023	2022
	£	£
DEFERRED INCOME		
Deferred income at 1 April 2022	25,161	19,670
Resources deferred during the year	9,035	25,161
Amounts released from previous periods	(25,161)	(19,670)
	<u>9,035</u>	<u>25,161</u>
Deferred income at 31 March 2023	<u><u>9,035</u></u>	<u><u>25,161</u></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 2023

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Designated Capital Funds	218,806	-	(34,377)	44,820	229,249
Contingency Fund	30,000	-	-	-	30,000
Insights	88,181	-	-	(23,429)	64,752
	<u>336,987</u>	<u>-</u>	<u>(34,377)</u>	<u>21,391</u>	<u>324,001</u>
GENERAL FUNDS					
General Unrestricted Funds	431,790	1,221,527	(1,167,764)	(7,710)	477,843
TOTAL UNRESTRICTED FUNDS	<u>768,777</u>	<u>1,221,527</u>	<u>(1,202,141)</u>	<u>13,681</u>	<u>801,844</u>
RESTRICTED FUNDS					
Drake Foundation (Revenue)	6,365	-	(1,666)	-	4,699
Progeny	23,681	32,192	(32,192)	(13,681)	10,000
Barnardo's	11,000	-	-	-	11,000
Sexual Health	3,905	106,521	(106,521)	-	3,905
University of Plymouth Staff	-	12,364	(12,364)	-	-
A2A Co-Ordinator	-	4,000	(3,000)	-	1,000
SPARKS NSPCC	-	51,920	(51,920)	-	-
	<u>44,951</u>	<u>206,997</u>	<u>(207,663)</u>	<u>(13,681)</u>	<u>30,604</u>
TOTAL OF FUNDS	<u>813,728</u>	<u>1,428,524</u>	<u>(1,409,804)</u>	<u>-</u>	<u>832,448</u>

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

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.

SPARKS NSPCC

Funding received from the NSPCC for the Charity to produce and deliver a secondary age learning programme covering brain science, gender stereotypes, consent and pornography.

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

13. STATEMENT OF FUNDS (CONTINUED)

Designated funds include:-

Designated Capital Fund

Funds relating to the net book value of fixed assets purchased with unrestricted reserves.

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 2023

13. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR 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	<u>456,189</u>	<u>1,266,262</u>	<u>(1,244,825)</u>	<u>(45,836)</u>	<u>431,790</u>
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>851,259</u>	<u>1,338,608</u>	<u>(1,376,139)</u>	<u>-</u>	<u>813,728</u>

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	336,987	-	(34,377)	21,391	324,001
General funds	431,790	1,221,527	(1,167,764)	(7,710)	477,843
Restricted funds	44,951	206,997	(207,663)	(13,681)	30,604
	<u>813,728</u>	<u>1,428,524</u>	<u>(1,409,804)</u>	<u>-</u>	<u>832,448</u>

SUMMARY OF FUNDS - PRIOR 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>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	229,252	229,252
Current assets	30,604	652,264	682,868
Creditors due within one year	-	(79,672)	(79,672)
TOTAL	<u>30,604</u>	<u>801,844</u>	<u>832,448</u>

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	18,720	(37,531)
ADJUSTMENTS FOR:		
Depreciation charges	34,374	26,774
Interest received	(1,502)	-
Interest paid	1,153	-
Decrease in debtors	13,890	42,305
Increase/(decrease) in creditors	(36,942)	27,839
NET CASH PROVIDED BY OPERATING ACTIVITIES	29,693	59,387

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	484,042	498,820

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	498,820	(14,778)	484,042

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 £20,216 (2022: £20,041). Contributions totaling £7,789 (2022: £4,388) were payable to the fund at the balance sheet date and are included in creditors.

20. OPERATING LEASE COMMITMENTS

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	17,729	18,024
Later than 1 year and not later than 5 years	31,201	60,417
Later than 5 years	-	338
	48,930	78,779

21. CONTROLLING PARTY

The Charity is controlled by the Board of Trustees.