

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



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 COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	S Walbridge, Treasurer M Murray-Clark, Acting Chair D Keaton J Bennett J Hughes (Appointed 11 July 2024)
Company registered number	03140076
Charity registered number	1051757
Registered office	14-16 Union Street Derry's Cross Plymouth Devon PL1 2SR
Company secretary	Michael Jarman
Chief executive officer	Michael Jarman
Key management personnel	Michael Jarman (Chief Executive Officer) Hayley Kent (HR Manager) Janet Coleman (Finance Manager) Charlotte Hoskin (Performance & Information Officer) Sean Mitchell (Operations Manager) (Resigned 31 March 2024) Jo Campbell (CQC Registered Manager) (Resigned 31 March 2024)
Independent auditors	Griffin Courtenay House Pynes Hill Exeter EX2 5AZ
Bankers	Natwest 250 Bishopsgate London EC2M 4AA

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the consolidated financial statements and auditors' report of the Charity for the year ended 31 March 2024, 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).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

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 setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Performance over past year

During 2023/24 we continued to witness capacity and staff retention issues within our core mental health services as a result of these contracts not having increased in value over the preceding 12 years.

Taking into account inflation over that period (2011-2023), previous core costs of £1m in 2012 would in 2023 have a current value of £1.4m. This means the charity was running at a potential £400k shortfall in relation to meeting the core costs of these services as a result on funding not increasing, resulting in ongoing issues with regard to attracting and retaining specialist staff, impacting on performance in key areas.

The ICB (commissioner of the charity's secondary care mental health services - Insight & Icebreak) were increasingly made aware of the impact of their inability to increase funding for these services on our performance. The risks identified related not purely to the safety of clients as a result of increased waiting lists and waiting times, but the reputation of the services themselves, and more importantly the reputation of the charity.

After long negotiation it was mutually agreed that these services would transfer to another provider (Livewell Southwest) from the end of the current contract period - March 31st 2024, given the inability of the ICB to increase funding to the levels required for the charity to mitigate identified risks in key performance areas.

With these core services having been delivered via our charity for the past 20 years, the decision reached to transfer the services to another provider was difficult to make, but without additional investment from the ICB, which we had been formally asking and bidding for since 2019/20, performance would have potentially got worse, thus putting the overall charity at greater risk.

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FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

The quality of the work delivered by the charity was not the issue, it was our inability to compete against the NHS in a changing and more competitive market, with funding insufficient to attract and retain the clinical staff required for ongoing service provision, and to increase these staffing level to meet unmet demand. At the point of the services being transferred across, we were still assessed by the CQC (our regulator) as being safe in all areas, so were clinically performing well.

Performance of our other commissioned services either met or exceeded the requirements of contracts, and the performance of our non-commissioned activity (predominantly our use of volunteers to support our drop-in service) similarly improved upon the period post-covid when we had lost a substantial proportion of our volunteers.

Additional funding awarded to us during 2023/24 related to provision of:

- The extension of In Reach - activity funded by the ICB linked to hospital discharge of young people – a project delivered in partnership with other services from the Third Sector. Our continuing role for provision of support to these young people and families living within the Plymouth footprint.
- Extension of 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 bring in care.
- The development of a new project, funded via Public Health (Plymouth City Council) for addressing substance misuse in young people, with a particular focus on vaping and young people in yr 8 at schools.
- Provision of counselling for young people aged 18yrs-25yrs who are the victim of crimes, with funding awarded via The Plymouth Drake Foundation.
- Additional activity as a result of providing training to secondary and special 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 implementation from October 2023 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 thus preventing the need for onward referral of vulnerable young people 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.

An example of a new integrated offer we introduced during 2023/24 was the agreement we reached with partners linked to community safety to house the city Night Patrol service. This service provides assistance to people (predominantly young people) who get into difficulty when accessing the night time economy. We provide the service free accommodation for their team of student medics, as well as housing their vehicles (electric bikes) for getting around the city at night.

We provided free accommodation for the service as it is delivered by volunteers, and we are aware that the young people who get into difficulty would probably benefit from the services that we as a charity provide, services linked to substance misuse, sexual health, counselling for victims of crime, and general emotional health & wellbeing.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

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. These plans will be tested during 2024/25 as a result of no longer delivering our 2 major mental health services (Insight & Icebreak) beyond March 31st 2024.

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 stakeholder, and to mitigate against the potential loss of any core funding.

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, 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.
- The Changing Futures contract we oversee developed further links with Plymouth University and The Plymouth Health Determinants Research Collaborative, with the possibility that this funding stream could continue this activity into 2024/25.

With regard to the latest CQC assessment of our registered services in 2023/24. These services were last assessed as being good in all areas (as being safe, effective, caring, responsive and well led) and nothing changed during the year. Those areas for improvement identified within the last inspection were acted upon where changes or improvements could be made within the resources available and in relation to the domains we had direct control over.

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 2023/24.

We saw a 10% increase in attendance during 2023/24 as opposed to 2022/23, numbers still remained lower than in the pre-pandemic period, but young people were presenting with increased complexity and increased risk. We undertake holistic assessment of need and risk to inform what services we deliver may need to change, or what new services need to be initiated. The assessment of need we undertook was responsible, in part, for identifying the need for specialist substance misuse workers, people with responsibility for providing early intervention and prevention, covering 1:1 work with young people, and educational work in schools. This activity to be funded via Plymouth City Council additional drug and alcohol treatment funding allocation.

As already referred to, during 2023/24 we continued 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. In response to demand we opened up additional evening clinics, and liaised with NHS partners for an increase in nursing presence. We were able to negotiate the return of open access to sexual health clinics for young people to see a nurse as opposed to appointments only, this was the first time open access has been reinstated for this service since before COVID.

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Objectives and activities (continued)

With regard to COVID, the impact of the pandemic on our daily operations during 2023/24 continued to reduce, we were able to make further changes to the environment to make it less clinical and more akin to previous ways of working, becoming more young person friendly. During 2023/24 we made major investment to identified changes to the building, including installation of a new boiler system, new integrated fire alarm, new fire doors, repairs to all ceilings that could have posed potential risks to health & safety. Without making these identified improvements we would not have been in the position to accommodate statutory partners who are collocated with us, and this would have impacted upon service delivery and service continuity. With regard to service continuity we continued to amend and implement our service continuity plans as they related to each service.

c. Activities undertaken to achieve objectives

With regard to the activities delivered by the Charity during 2023/24 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.

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 continues to comprise a team of over 20 staff members from both organisations working together. As referred to previously, 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. The agreement was reached with the commissioner to transfer this service over to another provider from March 31st 2024.

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. As referred to previously, in light of no additional monies being made available to ensure service development and growth to meet unmet demand, the agreement was reached with the commissioner to transfer this service to another provider from March 31st 2024.

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Objectives and activities (continued)

The transfer of both Insight and Icebreak to another provider was an onerous task and took 4 months, and after due diligence and lengthy negotiation it was agreed that staff from both services would TUPE across to the new provider, so no jobs were lost. It was also agreed that we as a charity would continue to host one of the services, and allow the other service to have access to our building to see clients if required. Service users should technically, therefore, not see any significant change to the way they accessed the services, nor any change to the quality of the service they received. The main difference would be that the Zone would no longer hold the contract for delivery, and would no longer need to be registered with a regulator to ensure compliance with specific clinical standards.

The Zone Accommodation Project (ZAP) remained the first point of contact for all homeless 16 and 17 year olds in the city, as part of the city's Alliance Contract for working with people with complex needs. 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 hardship fund remained 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 2023/24 remained lower than in previous years, 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 people's journeys within the Zone begins. 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. During 2023/24 clinicians were based with us on average 4 days a week (where previously it was six) so this service remained hardest hit by the legacy of COVID.

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 2023/24 were an increase on the preceding year, but were still far lower than in previous years. However, as already stated, number 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. 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 were implemented during this reporting period.

Victims of Crime. The charity was funded via Young Devon, 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 2023/24 the service continued working remotely (via telephone or teams/zoom) but also provided fact to face support, working with over 160 different young people, providing over 500 hours of individual support. In addition we received funding from Plymouth Drake Foundation for working with young people aged over 18yrs, for whom the contract with Young Devon excluded contact with.

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Objectives and activities (continued)

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 were audited to ascertain any changed needs of these schools and we 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.

In Reach a project funded via Young Devon for working with young people admitted to hospital and requiring discharge. A worker would support young people on a 1:1 basis for increasing their connection and belonging, hope and wellbeing, resilience and confidence and recovery and self-management.

Changing Futures a project undertaking research to inform processes, via coproduction with other services/sectors/young people, for improving outcomes for young people in transition between children's to adult services, and those services with responsibility for supporting them.

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 2023/24. 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 2023/24 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.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

Reporting to the Board via our various processes was integral during 2023/24 as for various reasons we were still unable to meet face to face and so had to hold virtual meeting via teams or Zoom, hence a balance of information in advance of meetings was required to inform discussion and key decision making. This was especially required given the decision reached to hand over our 2 core mental health services to another provider, as the governance around this was integral, as was the management of any associated risks.

We retained a set of core values and principles that we adhered to:

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, especially at this period in time when we are seeing the infrastructure of both targeted and universal services for young people living in Plymouth increasingly still at risk.

During 2023/24 we had identified the continued need for:

1. looking at encouraging closer integration between our existing services both internally and externally (specifically with other agencies linked to shared pathways of care), and as a result developed links with substance misuse services, advocacy services, community safety services and victim support services.
2. 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), specifically securing funding for provision of counselling to young people aged 18yrs to 25 yrs.
3. developing additional meaningful contacts with school settings, resulting in a widened selection of training and/or workshops available for schools to participate in and/or purchase.

The means employed by us to achieve our aims and objectives included continued collaborative working with other providers as part of integrated commissioning arrangements, there is virtually no activity we undertook that was not in partnership with another organisation. This entailed supporting service redesign at both the strategic and operational level and across organisations. We continued to raise our profile as being both a willing and able provider.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

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 2023/24 continued to be:

- Achieving access to treatment times and waiting times for our early intervention services for psychosis.
- 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.

d. Our staff

We did not undertake a staff survey in 2023/24 given the changes to staffing as a result of the decision reached to transfer our 2 larger contracts to another provider. We put in place additional measures to provide support to all staff affected by these changes during this period, agreeing to revisit staff in early 2024/25 to ascertain the impact on staff of changes. We still, however, referred back to the staff survey undertaken in 2022/23 as a benchmark of staff satisfaction, a period when:

- 84% reported there was a strong feeling of cooperation 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.

e. 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 2023/24 the charity recruited and trained in excess of 30 new volunteers. During 2023/24 they donated over 1,750 hours of time for supporting young people on a 1:1 basis and for delivering training workshops in schools. This activity had a value of over £20,000.

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.

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Objectives and activities (continued)

f. Main activities undertaken to further the Company's purposes for the public benefit

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

a. Main achievements of the Company

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:

- 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 all commissioners for our governance and performance monitoring arrangements.

Impact Report

Specifically for 2023/24 we:

- Supported or worked with in excess of 7,000 different young people – a reduction on numbers seen in previous years prior to covid but an increase from 2022/23.
- Provided over 100 youth hardship grants to young people in need (totalling £5k).
- Over 350 different young people were referred to our specialist counselling service.
- Our accommodation service (ZAP) secured grants for young people at risk of homelessness with a total value exceeding £20,000.

Our work in schools resulted in:

- 100 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 1,000 individual children and young people received workshops comprising sessions addressing Mental Health Awareness, Stress and Resilience, sexual health, healthy relationships, PSHE..

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Financial review

a. Going concern

The Trustees have reviewed the circumstances of the Charity during 2023/24 and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future, even with the future reduction in income linked to the transfer of 2 key services to another provider from 31 March 2024.

b. Reserves policy

In order for the charitable company to meet its objectives, the Trustees have considered its resources and commitments. The Charity is reliant on a combination of grants, contracts and self generated income, and the Trustees review the level of reserves required based on an assessment of three months operational costs of £318,896. The Trustees consider that the free reserves of £570,496 will be more than sufficient to cover approximately three months of the expected core running costs. This sum will also cover any future deficit that may arise over the next year. The level of total funds at the year end is £920,613 of which £29,604 is restricted, £635,513 designated and £255,496 unrestricted.

c. 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.

d. Financial risk management objectives and policies

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.

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e. Financial Review

The results for the year ended 31 March 2024 show a net income of £1,362,750 (2023: £1,428,524) and expenditure of £1,274,585 (2023: £1,409,804), resulting in an in year surplus of £88,165 (2023: £18,720 surplus).

The reserves balance at the year end is £920,613 (2023: £832,448) This consists of £891,009 of unrestricted funds (2023: £801,844) and £29,604 of restricted funds (2023: £30,604)

Structure, governance and management

a. Constitution

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.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. 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 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

d. Trustee recruitment, training and indemnity

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 ideally 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 to 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 are 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.

We are a member of NCVO and where possible we adhere to guidance produced by them with regard to Trustee recruitment, induction, training and support – within the resources available to us.

We have insurance in place for indemnifying trustee's, and the insurance is renewed annually to ensure it is at the appropriate level for the size of the charity and the activities undertaken.

e. Key management personnel & remuneration

The Trustees and Board of Trustees have devolved responsibility for day to day management of the Charity to the key management personnel. During 2023/24 he key management personnel comprised:

- Chief Executive Officer (33 hrs pw)
- Registered Manager for CQC (37 hrs pw)
- Operations Manager (30 hrs pw)
- HR Manager (30 hrs pw)
- Finance Manager (30 hrs pw)
- Performance & Information Officer (33 hrs pw)

With regard to remuneration (pay) for key management personnel, we assess individual roles within context to our sector nationally, regionally and locally. We aim to provide annual uplifts in salary in line with the resources available to us, we do not provide performance related pay or bonuses. We appraise Managers but appraisal supports service improvement and is not related to pay.

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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

f. 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 to operate within the Charity's premises. The charity was 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.

g. Reference and administrative details

During the reporting period of 2023/24 the Charity had the following Directors/Trustees & Members:

Tan Murray-Clark - Trustee (Acting Chair)
Shaun Walbridge – Trustee (Treasurer)
Daryl Keaton – Trustee
Jaid Bennett – Trustee
Vacant – Trustee*
Vacant – Trustee*
Hayley Kent – Secretary to the Board
Mike Jarman – CEO & Board Secretary
Jo Campbell – CQC Registered Manager
Sean Mitchell – Operations Manager
Two staff members may also attend Board meetings.

*We are aware that the charity aims to have as a minimum 6 Trustee's, and continually advertise/promote the opportunity to become a Trustee, but since COVID have found it increasingly harder to attract and retain Trustee's local to Plymouth.

Funds held as custodian

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

Statement of Trustees' responsibilities

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).

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities (CONTINUED)

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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- 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, Griffin, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on
12/19/2024 and signed on their behalf by:

Shaun Walbridge

Shaun Walbridge
(Treasurer)

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 'charitable company') for the year ended 31 March 2024 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 2024 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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

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

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.

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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

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

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.

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:

Our audit procedures have reviewed for evidence of management override, any ongoing legal cases, completeness of related party transactions, as well as ongoing consideration of fraud and irregularities during the whole audit process.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves 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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

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

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees 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.



Laura Waycott FCA (Senior statutory auditor)
for and on behalf of Griffin

Statutory Auditors
Courtenay House
Pynes Hill
Exeter
EX2 5AZ

Date:

Griffin are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	-	1,955	1,955	1,550
Charitable activities	5	-	1,356,187	1,356,187	1,425,472
Investments	6	-	4,608	4,608	1,502
Total income		-	1,362,750	1,362,750	1,428,524
Expenditure on:					
Charitable activities	7	-	1,274,585	1,274,585	1,409,804
Total expenditure		-	1,274,585	1,274,585	1,409,804
Net income		-	88,165	88,165	18,720
Transfers between funds	15	(1,000)	1,000	-	-
Net movement in funds		(1,000)	89,165	88,165	18,720
Reconciliation of funds:					
Total funds brought forward		30,604	801,844	832,448	813,728
Net movement in funds		(1,000)	89,165	88,165	18,720
Total funds carried forward		29,604	891,009	920,613	832,448

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

The notes on pages 24 to 41 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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	250,513	229,252
		250,513	229,252
Current assets			
Debtors	13	246,897	198,826
Cash at bank and in hand		476,914	484,042
		723,811	682,868
Creditors: amounts falling due within one year	14	(53,711)	(79,672)
Net current assets		670,100	603,196
Total assets less current liabilities		920,613	832,448
Net assets excluding pension asset		920,613	832,448
Total net assets		920,613	832,448
Charity funds			
Restricted funds	15	29,604	30,604
Unrestricted funds	15	891,009	801,844
Total funds		920,613	832,448

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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 on
12/19/2024 and signed on their behalf by:

Shaun Walbridge
(Treasurer)

Shaun Walbridge

The notes on pages 24 to 41 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 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net cash used in operating activities	27,467	29,693
Cash flows from investing activities		
Interest	4,608	1,502
Purchase of tangible fixed assets	(39,203)	(44,820)
Net cash used in investing activities	(34,595)	(43,318)
Cash flows from financing activities		
Interest	-	(1,153)
Net cash provided by/(used in) financing activities	-	(1,153)
Change in cash and cash equivalents in the year	(7,128)	(14,778)
Cash and cash equivalents at the beginning of the year	484,042	498,820
Cash and cash equivalents at the end of the year	476,914	484,042

The notes on pages 24 to 41 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 2024**

1. General information

Youth Enquiry Service (Plymouth) Limited is a private company limited by guarantee without share capital, registered in England & Wales. The registered office is 14-16 Union Street, Derry's Cross, 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 trustees confirm that, having considered their expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern.

2.3 Income

All income is recognised once the Company 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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.4 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 Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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, .

Depreciation is provided on the following bases:

Long-term leasehold property	- Over term of lease
Motor vehicles	- 25% Straight Line
Fixtures, fittings and equipment	- 10-20% Straight Line
Computer equipment	- 33% Straight Line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.7 Debtors

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

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.8 Cash at bank and in hand

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

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 Company 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 Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently 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 Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company 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 2024**

2. Accounting policies (continued)

2.13 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 Company 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 Company 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.

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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	1,955	1,955
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	1,550	1,550
	<u> </u>	<u> </u>

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	
Grants & Contracts	1,345,447	1,345,447	
Other Income	10,740	10,740	
	<hr/>	<hr/>	
	1,356,187	1,356,187	
	<hr/> <hr/>	<hr/> <hr/>	
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Grants & Contracts	204,572	1,208,640	1,413,212
Other Income	2,425	9,835	12,260
	<hr/>	<hr/>	<hr/>
	206,997	1,218,475	1,425,472
	<hr/>	<hr/>	<hr/>

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income	4,608	4,608
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income	1,502	1,502

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Charitable activities	1,274,585	1,274,585
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Charitable activities	1,409,804	1,409,804

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	1,065,441	209,144	1,274,585

	<i>As restated Activities undertaken directly 2023 £</i>	<i>As restated Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	1,183,263	226,541	1,409,804

Analysis of support costs

	Support costs 2024 £	Total funds 2024 £
Depreciation	17,942	17,942
Telephone	15,711	15,711
Printing, postage and stationery	8,009	8,009
Legal and professional fees	14,365	14,365
Sundry expenses	6,413	6,413
Building maintenance, cleaning and displays	49,720	49,720
Insurances	13,775	13,775
Heat and light	12,467	12,467
Rents, rates and service charges	37,323	37,323
Bank charges and interest	1,119	1,119
IT System	20,960	20,960
Governance costs	11,340	11,340
	209,144	209,144

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>As restated Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	34,377	34,377
Telephone	18,306	18,306
Printing, postage and stationery	9,367	9,367
Legal and professional fees	14,600	14,600
Sundry expenses	3,015	3,015
Building maintenance, cleaning and displays	45,146	45,146
Insurances	13,780	13,780
Heat and light	11,004	11,004
Rents, rates and service charges	35,076	35,076
Bank charges and interest	1,153	1,153
IT System	28,762	28,762
Governance costs	11,955	11,955
	<u>226,541</u>	<u>226,541</u>

9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £6,700 (2023 - £6,550), and fees payable to the Charity's auditor in respect of all non audit services not included in the audit fee of £2,000 (2023 - £4,790).

10. Staff costs

	2024 £	2023 £
Wages and salaries	953,943	1,038,006
Social security costs	73,001	82,397
Contribution to defined contribution pension schemes	17,211	20,216
	<u>1,044,155</u>	<u>1,140,619</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. Staff costs (continued)

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

	2024	<i>2023</i>
	No.	<i>No.</i>
Average number of employees	43	<i>53</i>

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 and considered to be key management personnel. Total remuneration, including employers pension costs, in respect of these individuals is £163,355 (2023: £210,525). Trustees are not remunerated for their role as trustees.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2023	285,266	89,540	72,324	447,130
Additions	-	35,476	3,727	39,203
At 31 March 2024	<u>285,266</u>	<u>125,016</u>	<u>76,051</u>	<u>486,333</u>
Depreciation				
At 1 April 2023	123,061	26,434	68,383	217,878
Charge for the year	4,915	9,904	3,123	17,942
At 31 March 2024	<u>127,976</u>	<u>36,338</u>	<u>71,506</u>	<u>235,820</u>
Net book value				
At 31 March 2024	<u>157,290</u>	<u>88,678</u>	<u>4,545</u>	<u>250,513</u>
At 31 March 2023	<u>162,205</u>	<u>63,106</u>	<u>3,941</u>	<u>229,252</u>

13. Debtors

	2024 £	2023 £
Due after more than one year		
Other debtors	1,166	-
	<u>1,166</u>	<u>-</u>
Due within one year		
Trade debtors	221,969	180,607
Other debtors	3,724	796
Prepayments and accrued income	20,038	17,423
	<u>246,897</u>	<u>198,826</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,679	17,883
Other taxation and social security	17,236	12,798
Other creditors	8,600	15,505
Accruals and deferred income	18,196	33,486
	53,711	79,672
	2024	2023
	£	£
Deferred income at 1 April 2023	9,035	25,161
Resources deferred during the year	2,238	9,035
Amounts released from previous periods	(9,035)	(25,161)
	2,238	9,035

Deferred income at 31 March 2024 related to SH sessions, POCA funding and hospital discharge income held in advance.

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Designated Capital Funds	229,249	-	-	21,264	250,513
Contingency Fund	30,000	-	-	-	30,000
Insights	64,752	-	-	(64,752)	-
Building Emergency Fund	-	-	-	40,000	40,000
Reserve Account	-	-	-	315,000	315,000
	<u>324,001</u>	<u>-</u>	<u>-</u>	<u>311,512</u>	<u>635,513</u>
General funds					
General Unrestricted Funds	477,843	1,362,750	(1,274,585)	(310,512)	255,496
	<u>801,844</u>	<u>1,362,750</u>	<u>(1,274,585)</u>	<u>1,000</u>	<u>891,009</u>
Total Unrestricted funds	<u>801,844</u>	<u>1,362,750</u>	<u>(1,274,585)</u>	<u>1,000</u>	<u>891,009</u>
Restricted funds					
Drake Foundation	4,699	-	-	-	4,699
Progeny	10,000	-	-	-	10,000
Barnardo's	11,000	-	-	-	11,000
Sexual Health	3,905	-	-	-	3,905
A2A Co-Ordinator	1,000	-	-	(1,000)	-
	<u>30,604</u>	<u>-</u>	<u>-</u>	<u>(1,000)</u>	<u>29,604</u>
Total of funds	<u>832,448</u>	<u>1,362,750</u>	<u>(1,274,585)</u>	<u>-</u>	<u>920,613</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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15. 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, commissions 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.

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 co-ordinator 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.

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**NOTES TO THE FINANCIAL STATEMENTS
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15. 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 the 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 the year.

Insights

The CCG agreed to 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 was used to retain staff who have been trained in provision of specialist therapeutic services.

Building Emergency Fund

Funds relating to the ongoing maintenance and repair works of the office building at 14-16 Union Street.

Reserve account

This balance of funds represents the reserve policy of Youth Enquiry Service Ltd. The reserves policy provides flexibility for movement of funds so the charity is in a better position to meet any future unexpected liabilities.

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
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
	<u>431,790</u>	<u>1,221,527</u>	<u>(1,167,764)</u>	<u>(7,710)</u>	<u>477,843</u>
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	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>

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	324,001	-	-	311,512	635,513
General funds	477,843	1,362,750	(1,274,585)	(310,512)	255,496
Restricted funds	30,604	-	-	(1,000)	29,604
	<u>832,448</u>	<u>1,362,750</u>	<u>(1,274,585)</u>	<u>-</u>	<u>920,613</u>

Summary of funds - prior 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>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	250,513	250,513
Debtors due after more than one year	-	1,166	1,166
Current assets	29,604	693,041	722,645
Creditors due within one year	-	(53,711)	(53,711)
Total	<u>29,604</u>	<u>891,009</u>	<u>920,613</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	88,165	18,720
Adjustments for:		
Depreciation charges	17,942	34,374
Interest received	(4,608)	(1,502)
Interest paid	-	1,153
Decrease/(Increase) in debtors	(47,177)	13,890
(Decrease)/Increase in creditors	(25,961)	(36,942)
Net cash provided by operating activities	<u>28,361</u>	<u>29,693</u>

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	476,914	484,042
Total cash and cash equivalents	<u>476,914</u>	<u>484,042</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

20. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	484,042	(7,128)	476,914
	<u>484,042</u>	<u>(7,128)</u>	<u>476,914</u>

21. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independent administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £17,211 (2023: £20,216). Contributions totalling £6,559 (2023: £7,789) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	18,475	17,729
Later than 1 year and not later than 5 years	14,736	31,201
	<u>33,211</u>	<u>48,930</u>

23. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

24. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 March 2024.

