

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



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 COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

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)
Accountants	Griffin Courtenay House Pynes Hill Exeter EX2 5AZ
Bankers	Natwest 250 Bishopsgate London EC2M 4AA

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the consolidated financial statements and auditors' report of the Charity for the year ended 31 March 2025, 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 2022, 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 was set up to help young people from Plymouth and the surrounding area, aged under 25 years, reach their full potential by providing access to accredited, confidential and free information, advice and guidance delivered by paid staff and trained volunteers. We also provide access to a range of additional commissioned services for enhanced and targeted provision, working in partnership with other statutory and non-statutory partners and with local communities and families/carers.

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 and 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 regularly), 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.

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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

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 2024/25 we operated 5 days a week, open access Monday - Friday, for any young person aged 13yrs – 25yrs needing to access us without an appointment and with ability to talk to someone they could trust to discuss any issue affecting them. We were also accessible via our website to answer any questions or concerns, with ability to respond to enquiries within a maximum of 2-3 working days, but with most enquiries responded to within 24 hours. We similarly continued to deliver a range of commissioned services in relation to sexual health, mental health, homelessness prevention, targeted work in schools in relation to emotional health/substance misuse/PSHE, we developed processes for interagency collaboration for young people in care or leaving care and delivered services for young people at risk of being hospitalised. We also operated a youth hardship fund for young people in financial difficulties.

The charity does not have a policy on grant making as it does not provide grants to other organisations though did apply for grants for other organisations in relation to areas of work and activity that were not funded. The charity does not require a policy on social investment or related investments.

b. Our staff

There were significant changes to staffing during this period, with the loss of our Operations Manager and HR Manager, these changes were planned for, but it did deplete senior management by 40% resulting in change of function for the remaining personnel to ensure governance was retained at all levels.

c. Volunteers

During 2024-25 the charity had an average 30 volunteers donating time on a five day a week basis, providing support both in our centre and for work in schools. Volunteers cumulatively provided an average 60-75hrs a week of support, with a value equivalent of circa £50k-£60k over the year.

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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

d. 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 and remained satisfied that these activities continued 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.

Achievements and performance

a. Main achievements of the Company

The charity had to adjust to having agreed with commissioners to surrender two of its long-held contracts for provision mental health, resulting in a 50% reduction in staffing, and a similar reduction in funding. We managed this transition well with no reputational harm and no distress to clients historically worked with via those services. We were no longer CQC registered but affiliated ourselves with a different organisation for external audit of provision to ensure governance remained in place.

We retained all other contracts for delivery of targeted support and advice and developed new services for addressing substance misuse in young people linked to work in schools, as well as making links with the local university for employing a resident researcher for looking into the needs of young people transitioning between statutory and non-statutory services. The impact to beneficiaries was that the majority did not experience any change to provision, being able to still access services from our building, but services not delivered by us.

Our reach to schools became wider as we were now able to offer a holistic range of provision, with most interventions offered free, but certain charged for, but we retained ability to target the most vulnerable via free provision.

Specifically for 2024/25 we supported or worked with in excess of 10,000 different young people, continued to provide youth hardship grants to young people in financial need, in excess of 500 different young people were referred to our specialist counselling service, our youth homelessness prevention service (ZAP) secured grants in excess of £2500 for young people at risk of homelessness and/or accessing accommodation, and our work in schools resulted in in excess of 100 teachers trained, additional school based staff receiving bespoke workshops in targeted issues affecting young people, and over 2,000 individual young people worked with on a 1:1 or group basis.

b. Factors relevant to achieve objectives

The main objectives for 2024/25 were to support the organisation through the transition of no longer being commissioned to deliver 2 large NHS contracts for mental health, ensuring clients and staff were supported and that there was no resulting reputational damage. The organisation had debated surrendering these contracts for several years as they did not provide sufficient funds to meet true costs for safe and effective delivery. There was also agreement that by moving away from being a registered secondary mental health service provider, the charity could focus on its core business, operating as a Youth Enquiry Service for young people and as a leading provider of opportunities for volunteering. We also had to surrender the lease on our property on North Hill during this year, in compliance with all legal requirements, which took considerable planning.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

c. Fundraising activities and income generation

Another key objective was acquisition of additional funds, and we secured levels of funding from the Plymouth Public Health Research Collaborative, Plymouth City Council and sponsorship via Sainsbury's. We similarly started preparation during 2024/25 of a new framework for taking the charity forward, this culminated in development of a subsequent action plan setting out a revised set of targets / objectives for 2025/26.

There were no specific objectives for additional fundraising during 2024/25 other than agreement that the charity needed to develop a 5-year strategy developed in collaboration with staff and service users, for identifying areas of unmet need to inform a fundraising framework. The objective was for a resulting framework to be drafted by the end of 2025/26.

d. Investment policy and performance

The charity has no investments so has nothing to report in relation to performance in this area. We did, however, seek Board agreement during 2024/25 to look at the level of reserves available to the charity, and to start designating these in specific areas, thus ensuring we were in line with our reserves policy.

Financial review

a. Going concern

As of the period of this reporting period (2024/25) there were no major uncertainties with regards to the charity continuing as a going concern. There was recognition that the charity might have to look at its future staffing structure and salaries, and the nature of service it provides to stay in line with available resources, and these are all actions to be addressed during 2025/26.

b. Reserves policy

The charity has a reserves policy that recommends it keeps a level of free cash reserves equivalent to three months operational running costs. There are also designated funds which are held. These funds are required should the charity be required to pilot new work, want to make changes to its building, cover costs associated with staff redundancy if required or seek to cover any potential gap in funding linked to the changing financial market affecting the charity sector.

During 2024/25 the charity held reserves in line with its policy and adjusted the level of funding required in line with its reduced funding due to the loss of contracts (reducing staffing levels by 50%) and its subsequently reduced operational running costs. The level of reserves held at the beginning of the year was £920,613.00, by the end of the year indications were that the level of reserves now stood at £779,586.00. To be in line with our reserves policy we would have needed to be holding a minimum of £180,000 in reserves, a figure which equates to 3 months operational running costs of the organisation during that period.

c. Material investments policy

The Charity does not have an investment policy as it does not hold any of its cash reserves within investment pots.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

d. Financial risk management objectives and policies

The principal risks facing the charity relate to financial stability and staff retention and recruitment. The loss of our 2 large contracts resulted in the charity running at a deficit, requiring use of an underspend from 2023/24 carried forward to cover part of the projected deficit. The charity holds sufficient reserves to cover a deficit in the budget going forward, but plans are to bring in additional resources from 2025/26 to help cover gaps in funding linked specifically to shortfall in core costs.

The impact of the rise in the living wage has also been detrimental, with the lowest paid staff now being paid salaries equivalent to experienced workers in specialist roles. Within the charity sector overall it is a constant struggle to keep salaries in line with services from other sectors, hence we were (and will remain) vulnerable to staff leaving to work elsewhere.

e. Principal funding

The Charity's principal funding during 2024/25 came from contracts held via Plymouth City Council (PCC) . Services commissioned via funding from PCC related to provision of our sexual health services (as a sub-provider of a wider partnership agreement help with our local hospital UHP) ,provision of youth homelessness services (as part of an Alliance contract with six other providers for support to people with complex needs) , and provision of our work in schools for training linked to emotional health and well-being and substance misuse.

f. Financial Review

The charity was in a favourable position at the end of the year, with trustees aware that the underspend from the previous financial year (2023/24) had been used to meet part of the predicted financial shortfall during 2024/25 as a result to contractual changes/losses. The year end result was as predicted and actually came out in a more favourable position. The Treasurer was reassured that the organisation was doing everything in its power to set a realistic budget and to work within that budget, with regular financial reporting being provided to Board members in a timely way.

The results for the year ended 31 March 2025 show a net income of £582,796 (2024: £1,362,750) and expenditure of £723,823 (2024: £1,274,585) , resulting in an in year deficit of £141,027 (2024: £88,165 surplus) .

The reserves balance at the year end is £779,586 (2024: £920,613) This consists of £774,887 of unrestricted funds (2024: £891,009) and £4,699 of restricted funds (2024: £29,604) .

Structure, governance and management

a. Constitution

The organisation has an overarching article of association created in 1990 that outlines how it is supposed to operate. This is augmented by operational and related governance policies for quality, equality and performance that are regularly updated and sent to funders to ensure compliance to latest guidance.

The organisation is constituted as a registered charity (charity no. 1051757) and as a registered company (company registration no. 3140076) .

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.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

c. Organisational structure

The charity is a small organisation with 23 employees and circa 30 volunteers. The Senior Management Team (3 staff members) report to the Board, and this team oversees all relevant governance linked to HR, Finance, Operational Performance and wider communication.

The CEO has a small number of service managers' report directly to them, during 2024/25 this was 5 individuals. These service managers subsequently oversee and support the remaining paid workers (during 2024/25 15 different individuals) as well as any volunteers (roughly 30 at any one time).

The charity works formally in partnership with other services in the city as part of formal contractual and/or commissioning arrangements. The charity also has arrangements in place for letting professionals from other organisations work within its premises as part of arrangements for shared care, with tight arrangements in place for ensuring safe and effective service provision.

d. Trustee recruitment, training and indemnity

The charity has a trustee recruitment policy and procedure that informs how it recruits trustees, inducts trustees and supports trustees. The process ensures that no one individual can control trustee selection and recruitment. A trustee recruitment pack is available online that describes the role and function of being a trustee, and there are plans during 2025/26 to update the process and to monitor its effectiveness.

e. Key management personnel & remuneration

The CEO has a small number of service managers' report directly to them, during 2024/25 this was 5 individuals. These service managers subsequently oversee and support the remaining paid workers (during 2024/25 15 different individuals) as well as any volunteers (roughly 30 at any one time).

During 2024/25 the key management personnel comprised:

- Chief Executive Officer (37 hrs pw)
- Finance Manager (37 hrs pw)
- Performance & Information Officer (37 hrs pw)
- Front of House Manager (37 hrs pw)
- ZAP Project Lead (37 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. All staff are paid the national living wage as a minimum, the highest paid member of staff earned a salary no more than twice that of the lowest paid staff member, nobody in the organisation earned over £60,000.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 works formally in partnership with other services in the city as part of formal contractual and/or commissioning arrangements. The charity also has arrangements in place for letting professionals from other organisations work within its premises as part of arrangements for shared care, with tight arrangements in place for ensuring safe and effective service provision.

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.

Funds held as custodian

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

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 . 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 (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
01/12/2025 and signed on their behalf by:



M Murray-Clark
(Chair of Trustees)

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

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Independent examiner's report to the Trustees of Youth Enquiry Service (Plymouth) Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2022 ('the 2022 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2022 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2022 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.



Signed:

Dated: 4/12/25

Laura Waycott FCA

Griffin
Courtenay House
Pynes Hill
Exeter
EX2 5AZ

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 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	-	3,865	3,865	1,955
Charitable activities	5	-	574,020	574,020	1,356,187
Investments	6	-	4,911	4,911	4,608
Total income		-	582,796	582,796	1,362,750
Expenditure on:					
Charitable activities	7	24,905	698,918	723,823	1,274,585
Total expenditure		24,905	698,918	723,823	1,274,585
Net movement in funds		(24,905)	(116,122)	(141,027)	88,165
Reconciliation of funds:					
Total funds brought forward		29,604	891,009	920,613	832,448
Net movement in funds		(24,905)	(116,122)	(141,027)	88,165
Total funds carried forward		4,699	774,887	779,586	920,613

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

The notes on pages 16 to 32 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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	228,214	250,513
		<u>228,214</u>	<u>250,513</u>
Current assets			
Debtors	13	61,726	246,897
Cash at bank and in hand		518,567	476,914
		<u>580,293</u>	<u>723,811</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(28,921)	(53,711)
		<u>551,372</u>	<u>670,100</u>
Net current assets			
		<u>779,586</u>	<u>920,613</u>
Total assets less current liabilities			
		<u>779,586</u>	<u>920,613</u>
Net assets excluding pension asset			
		<u>779,586</u>	<u>920,613</u>
Total net assets		<u><u>779,586</u></u>	<u><u>920,613</u></u>
Charity funds			
Restricted funds	15	4,699	29,604
Unrestricted funds	15	774,887	891,009
		<u>779,586</u>	<u>920,613</u>
Total funds		<u><u>779,586</u></u>	<u><u>920,613</u></u>

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

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

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.

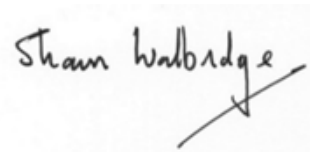
The financial statements were approved and authorised for issue by the Trustees on 01/12/2025 and signed on their behalf by:

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025



M Murray-Clark
(Chair of Trustees)



S Walbridge
(Treasurer)

The notes on pages 16 to 32 form part of these financial statements.

YOUTH ENQUIRY SERVICE (PLYMOUTH) LIMITED
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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities		39,692	28,361
Cash flows from investing activities			
Interest	18	4,911	4,608
Purchase of tangible fixed assets		(2,950)	(39,203)
Net cash provided by/(used in) investing activities		1,961	(34,595)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		41,653	(7,128)
Cash and cash equivalents at the beginning of the year		476,914	484,042
Cash and cash equivalents at the end of the year		518,567	476,914

The notes on pages 16 to 32 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 2025

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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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.

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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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	3,865	3,865
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	1,955	1,955
	<u> </u>	<u> </u>

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Grants & Contracts	504,384	504,384
Other Income	69,636	69,636
	<u> </u>	<u> </u>
	574,020	574,020
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Grants & Contracts	1,345,447	1,345,447
Other Income	10,740	10,740
	<u> </u>	<u> </u>
	1,356,187	1,356,187
	<u> </u>	<u> </u>

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6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income	4,911	4,911
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Investment income	4,608	4,608
	<u> </u>	<u> </u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Charitable activities	24,905	698,918	723,823
	<u> </u>	<u> </u>	<u> </u>
		<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Charitable activities		1,274,585	1,274,585
		<u> </u>	<u> </u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable activities	549,588	174,235	723,823

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

Analysis of support costs

	Support costs 2025 £	Total funds 2025 £
Depreciation	18,194	18,194
Telephone	13,240	13,240
Printing, postage and stationery	7,133	7,133
Legal and professional fees	5,901	5,901
Sundry expenses	5,191	5,191
Building maintenance, cleaning and displays	36,120	36,120
Insurances	12,915	12,915
Heat and light	13,370	13,370
Rents, rates and service charges	31,594	31,594
Bank charges and interest	766	766
IT system	13,280	13,280
Bad debts	7,674	7,674
Governance costs	8,857	8,857
	174,235	174,235

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
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
	209,144	209,144

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,440 (2024 - £6,700 auditor fee), and fees payable to the Charity's independent examiner in respect of all non audit services of £1,560 (2024 - £2,000).

10. Staff costs

	2025 £	2024 £
Wages and salaries	485,708	953,943
Social security costs	34,373	73,001
Contribution to defined contribution pension schemes	9,338	17,211
	529,419	1,044,155
	529,419	1,044,155

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Staff costs (continued)

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

	2025	<i>2024</i>
	No.	<i>No.</i>
Average number of employees	21	<i>43</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 £174,032 (2024: £163,355). 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 (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	285,266	125,016	76,051	486,333
Additions	-	2,230	720	2,950
Disposals	-	(9,568)	-	(9,568)
At 31 March 2025	285,266	117,678	76,771	479,715
Depreciation				
At 1 April 2024	127,976	36,338	71,506	235,820
Charge for the year	4,915	10,554	2,725	18,194
On disposals	-	(2,513)	-	(2,513)
At 31 March 2025	132,891	44,379	74,231	251,501
Net book value				
At 31 March 2025	152,375	73,299	2,540	228,214
At 31 March 2024	157,290	88,678	4,545	250,513

13. Debtors

	2025 £	2024 £
Due after more than one year		
Other debtors	-	1,166
	-	1,166
Due within one year		
Trade debtors	31,325	221,969
Other debtors	3,858	3,724
Prepayments and accrued income	26,543	20,038
	61,726	246,897

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14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,887	9,679
Other taxation and social security	7,647	17,236
Other creditors	4,613	8,600
Accruals and deferred income	10,774	18,196
	28,921	53,711
	2025	2024
	£	£
Deferred income at 1 April 2024	2,238	9,035
Resources deferred during the year	1,492	2,238
Amounts released from previous periods	(2,238)	(9,035)
	1,492	2,238

Deferred income at 31 March 2025 related to Changing Futures funding 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 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Designated Capital Funds	250,513	-	(18,194)	(4,105)	228,214
Contingency Fund	30,000	-	(30,000)	-	-
Building Emergency Fund	40,000	-	-	-	40,000
Reserve Account	315,000	-	(85,460)	-	229,540
	<u>635,513</u>	<u>-</u>	<u>(133,654)</u>	<u>(4,105)</u>	<u>497,754</u>
General funds					
General Unrestricted Funds	255,496	582,796	(565,264)	4,105	277,133
	<u>255,496</u>	<u>582,796</u>	<u>(565,264)</u>	<u>4,105</u>	<u>277,133</u>
Total Unrestricted funds	<u>891,009</u>	<u>582,796</u>	<u>(698,918)</u>	<u>-</u>	<u>774,887</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)	-	-
	<u>29,604</u>	<u>-</u>	<u>(24,905)</u>	<u>-</u>	<u>4,699</u>
Total of funds	<u>920,613</u>	<u>582,796</u>	<u>(723,823)</u>	<u>-</u>	<u>779,586</u>

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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.

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.

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.

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 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
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
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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16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	635,513	-	(133,654)	(4,105)	497,754
General funds	255,496	582,796	(565,264)	4,105	277,133
Restricted funds	29,604	-	(24,905)	-	4,699
	<u>920,613</u>	<u>582,796</u>	<u>(723,823)</u>	<u>-</u>	<u>779,586</u>

Summary of funds - prior 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>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	228,214	228,214
Current assets	4,699	575,594	580,293
Creditors due within one year	-	(28,921)	(28,921)
Total	<u>4,699</u>	<u>774,887</u>	<u>779,586</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 year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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>

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

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(141,027)</u>	<u>88,165</u>
Adjustments for:		
Depreciation charges	18,194	17,942
Interest received	(4,911)	(4,608)
Decrease/(Increase) in debtors	185,171	(47,177)
(Decrease)/Increase in creditors	(24,790)	(25,961)
Loss on disposal of fixed assets	7,055	-
Net cash provided by operating activities	<u><u>39,692</u></u>	<u><u>28,361</u></u>

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	518,567	476,914
Total cash and cash equivalents	<u><u>518,567</u></u>	<u><u>476,914</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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20. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	476,914	41,653	518,567
	<u>476,914</u>	<u>41,653</u>	<u>518,567</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 £9,338 (2024: £17,211). Contributions totalling £3,891 (2024: £6,559) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	4,475	18,475
Later than 1 year and not later than 5 years	5,594	14,736
	<u>10,069</u>	<u>33,211</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 2025.