

# BASE 25

England & Wales - Charity number 1071727

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03514910</a>
Registered	1998-09-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Base 25  
29 - 31 Temple Street  
Wolverhampton  
Wolverhampton  
WV2 4AN

**Phone** 01902572040

**Website** <https://base25.org>

## Activities

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**Objects:** TO ASSIST AND EDUCATE YOUNG PEOPLE IN WOLVERHAMPTON AND THE SURROUNDING AREA ("THE AREA OF BENEFIT") IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF AN INFORMATION AND ADVICE CENTRE AND SUCH OTHER SERVICES CALCULATED TO DEVELOP THEIR PHYSICAL AND MENTAL CAPACITIES IN ORDER THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED

**Activities:** Base 25 is an information, advice and guidance centre for young people between 11 - 25 years. Services offered include a daily drop-in service, counselling, programme to reduce the number of young people at risk of sexual exploitation, Eastern European Community Development work, Safer Action for Everyone, young dads and lads project, anger management programme, and more.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Children/young People

## Geography

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- **Area of benefit:** WOLVERHAMPTON AND THE SURROUNDING AREA
- Staffordshire
- Wolverhampton

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,080,867	£1,275,548	£276,398	31
2024-03-31	£1,155,793	£1,236,506	£471,079	32
2023-03-31	£1,281,079	£1,215,262	£551,792	32
2022-03-31	£1,134,354	£1,032,965	£485,975	23
2021-03-31	£677,429	£678,847	£384,586	17

## Trustees

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Name	Role	Appointed
LAURA BEESON	Chair	2019-04-01
JANE FRANCIS		2024-04-01
Jodie Winfield Louise		2026-02-17
KASH KANDA		2019-12-19
ROY STOKES		2019-04-01
Rev PETER MILLS		2026-04-30

**BASE 25**

England & Wales - Charity number 1071727

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# Accounts

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Charity registration number 1071727 (England and Wales)

Company registration number 03514910

**BASE 25**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



# BASE 25

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	L J Beeson T Codner K A Evans K Kanda R Stokes C D Jones S L Linden J A Francis A B Jarvis  B Hanna	       (Appointed 1 April 2024) (Resigned 19 December 2024) (Resigned 1 October 2025)
<b>Secretary</b>	A B Jarvis	
<b>Charity number (England and Wales)</b>	1071727	
<b>Company number</b>	03514910	
<b>Registered office</b>	29-31 Temple Street Wolverhampton WV2 4AN	
<b>Auditor</b>	Xeinadin Audit Limited Cabourn House Station Street Bingham Nottinghamshire NG13 8AQ	

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# BASE 25

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## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees are pleased to present their report together with the financial statements of the organisation for the year ended 31 March 2025 which have been prepared to meet and fulfil the requirements of the Companies Act.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

Base 25 was founded in 1998, originally a predominantly young person-centred charity, that provides services, programmes and projects aimed at improving the lives of young people and their families. The charity has grown in both scope and size over the years our move to Temple Street in 2021 reflecting the increased scope and demand for our services.

We seek to work with young people up to the age of 25 and their families in a "holistic" way, meaning that we work with the whole person and do not treat people as a series of issues or problems. A key theme that runs through our work is confidence building; enabling young people and families to gain self-esteem.

We aim to empower young people and families by responding directly to their needs, giving them the skills to identify pathways for making positive changes in their lives and giving them the tools to do it. Offering bespoke and reactive services that respond to the changing needs of our clients. Rather than feeling threatened by change, we embrace it as a fundamental part of our work with young people and families.

As a charity and a non-statutory organisation, we are well placed to be responsive and innovative, and we have received many accolades for our work. Examples of innovations that have been developed directly from our work with young people and families include our work with young people who have additional needs, our work with those suffering through exposure to domestic violence, and our work with young people and families around harmful sexual behaviours.

We have a key role in training and developing work with volunteers and with students on placement as well as training other professionals who work with young people and families. In the same way that our work with our clients aims to be innovative and responsive, our work with partner organisations such as local secondary schools is needs-led, and programmes are developed over a period of time leading us to be, in many cases, trusted co-partners and collaborators rather than simply preferred suppliers.

Our experience and breadth of knowledge gained over many years have led us to be a key stakeholder in developing city-wide strategy in relation to services for young people and families. We regularly participate in forums to share best practices and formulate city-wide and sub-regional strategies.

Base 25 runs a range of specialised programmes both in its venue in the centre of Wolverhampton as well as in the venues of partner organisations. These range from individual one-to-one services such as counselling based on referral of the needs of individuals; to small group work and theme-based peer education programmes, to larger scale educational programmes for young people and families, as well as training programmes for fellow professionals working with young people and families.

Due to the innovative nature of our work, which has given us a reputation for working in a groundbreaking way around themes that many other organisations find difficult. Such themes include relationships, depression, bullying, family upheaval, grief, domestic violence, gender and sexual orientation and harmful sexual behaviours as well as social issues such as gun and knife crime.

Programmes are developed in response to the needs of young people and families, tested out, evaluated and constantly reviewed in order that we can best meet their changing needs.

The trustees have had due regard to guidance issued by the Charity Commission on public benefit in deciding what activities our organisation should undertake.

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Services**

##### **Mi Choice**

During 2019–20 the local authority Wolverhampton CCG and Head Start jointly tendered to commission a new Emotional Health and Wellbeing Service for young people and families aged 3 to 25. Across Wolverhampton, Base 25 have been successful in securing this contract, which has a total value over the period of the contract of just short of £1,000,000. Since having to adapt during COVID, several changes had to be made to the service which have now become part of our core offer, including green space appointments, virtual appointments and telephone support. But throughout COVID and beyond, we have maintained and increased our contact with young people and their families. Furthermore, through additional funding from Wolverhampton CCG (now The Black Country ICB), we have been able to invest in the Lamplight system, which has been successfully implemented and used to collect and monitor data which will be utilised across all aspects of Base 25 delivery.

The additional funding enabled a number of pilots to be undertaken which has enabled us to expand our delivery profile; this pilot included:

- A weekly club that young people are invited to attend when we receive their referral. This can be both an entry and an exit route to the service delivering sessions focused on the main presenting issues we see come through at the time and more generalised wellbeing work drawing on the Five Ways to Wellbeing. Potential to do a mirror club with the parents/carers whilst their child is attending their club to provide an opportunity for the parents to participate in the process and have some peer support.
- Group work – Interventions delivered in a group setting with topics determined by presenting needs from referrals received.
- Blended programmes of work – a combining of group work and 121 sessions.
- Parent-led CBT – This is a brief psychological intervention in which parents and carers are supported in applying cognitive behavioural therapy (CBT) principles in their child's day-to-day life, which can lead to good outcomes for child anxiety in ages 6–12. This is achieved through 2 or 3 face-to-face appointments, which are followed up with review phone calls, with the final call focused on planning for maintaining their progress.
- Small parent and child groups for five and six-year-olds – When we have a number of children aged 5 & 6 presenting with anxiety, we will seek to bring them together in small groups with their parents to do low-level anxiety work that is activity-based and playful in nature.

##### **RHSB**

Our Reducing Harmful Sexualised Behaviour programme has continued to develop. Building a reputation for itself both locally and regionally with referral rates increasing month on month.

##### **Behavioural Management**

The behavioural management service continues to grow. As in previous years this growth is predominantly through spot purchase arrangements but the service is working in conjunction with our Mi choice service and the number of referrals coming through the single point of access that are more appropriate for behavioural management than the Mi choice service continues to grow. There is a clear need to expand this service and one potential emerging area for growth would be around positive role models for young male clients. The service coordinator is currently exploring options to further incorporate positive role models into the delivery of the project.

##### **Empower & Safe**

Both Safe (Safe is focused on young people affected by domestic violence) and Empower (Empower has a focus on young people affected by any form of exploitation) are now managed by the same coordinator and moving forward we are set to amalgamate these two services. This is an evidenced-based decision, we are now in a position where we can analyse our data and it is now clear that the young people in both service areas share the same risk factors. It is interesting that both services have been running for approximately 10 years and the gender balance continues to level out across both services which is a stark difference to when both services started with Empower being 100% female referrals and Safe being 100% male. The new team members are now on a 60/40 split respectively but we would imagine this will level out to be 50/50 within the next 12 to 24 months.

## BASE 25

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Café and Charity Shop**

Go to shop and the café are beginning to income generate and it is hoped by March 26 both operations will be at the very least cost neutral. Beyond financial value the cafe and charity shop both are proving invaluable in terms of engagement with the wider community partner organisations and developing volunteering opportunities. It is hoped that by mid 2025, with the use of volunteers, we will be able to open both the cafe and the charity shop to match service delivery times, which will go towards financial stability for both initiatives and further community and partnership engagement.

#### **Strategic report**

The structure under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

In times of imposed austerity combined with decreasing resources and mounting insecurities across the sectors funding opportunities the organisation currently finds itself in a position of having a deficit in its unrestricted funds to the value of £69,678. The trustees understand funds are to be replenished to previous years levels to ensure the organisations policy of unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. This will be rectified as legacy contracts cease and new contracts are taken on board which will include funding towards our increased cost basis since moving premises in 2022.

It is the policy of the organisation that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Currently our principal funders are Henry Smith Trust, Wolverhampton NHS trust, Black country ICB, National Lottery, and Children in Need.

Having deliberated over the opportunities available the trustees have decided to invest the reserves in a bank deposit account.

The trustees have assessed the major risks to which the organisation is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Financial review**

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Plans for future periods**

##### **Moving forward**

Our aims over the next year are to refresh our strategic vision, understanding what the aim of the possible is and where the organisation is headed. We would like to foster a more inclusive staff involvement and ownership in our approach to strategic planning. We always strive to evolve and improve the quality of our services, and the administrative and managerial functions that support this delivery. With a group of new trustees joining us during 2022–23, the board continues to develop to further grow Base 25. We are also committed to promoting our services and Base 25 as a partner of choice, by investing in our communications and marketing strategy and resources.

##### **Future risk**

- Ambiguity around ICB funding envelope and priorities
- Local Authority spending review
- Staff Retention
- Staff Training
- Logistic factors hindering growth (ie. resources, delivery space)

##### **Post reporting date events**

None.

##### **Future aspirations**

- Improve the building aesthetically and environmentally, and reduce carbon footprint
- Secure and maintain government contracts
- Identify and secure multiple funding streams for the Mi choice service beyond March 26
- Identify and promote internal revenue streams including training, room rental and bespoke services
- Improve communication to the wider staff team
- Develop the community Open Access spaces
- Increase volunteering opportunities

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee and registered as a charity in 1998. The company was established under a Memorandum of Association, which established the objectives and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Beeson  
T Codner  
K Evans  
K Kanda  
R Stokes  
A Jarvis (Resigned 19 December 2024)  
C Jones  
S Linden  
B Hanna (Resigned 1 October 2025)  
J Francis (Appointed 1 April 2024)

The directors of the company are also the charities trustees for the purpose of charity law and under the company's articles are known as members. Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of two years after which they must be re-elected at the next annual general meeting.

Base 25 has a management committee who are scheduled to meet on a quarterly basis and are responsible for the strategic direction & policies of the organisation. The trustees come from a variety of professional backgrounds relevant to the work of the organisation.

The management and responsibility of operational delivery of service provision is delegated to the Head of Service counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator.

The Head of Service is responsible for ensuring the organisation delivers the services specified and that key performance indicators are achieved.

The counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator are responsible for the day to day operational management of the organisation's delivery, staff supervision and the professional development of staff and services.

All trustees are acquainted with the operational delivery of the organisation and are encouraged to spend time observing project delivery. An induction pack has been created which all current trustees have, and any new members of the management committee will receive. In addition, trustees have full access to the financial statements. In March 2023, the board undertook their first Board Development day, facilitated by an external business coach.

In so far as it is complementary to the organisation's objectives we are guided by both local and national policy, and relevant codes of practice. The organisation is represented at key local strategic committees, to identify emerging issues and opportunities.

**BASE 25**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)  
(CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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**Auditor**

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees and was signed on it's behalf by:



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K A Evans  
**Trustee**

Date: 20-11-2025  
.....

## **BASE 25**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees, who are also the directors of Base 25 for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BASE 25

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BASE 25

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### Opinion

We have audited the financial statements of Base 25 (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## **BASE 25**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BASE 25**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company;
- We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur;
- We tested journal entries or evidence of any that were unusual or unexpected;
- We evaluated the assumptions and judgements used by management within significant accounting estimates and assessing if these indicated evidence of management bias;
- We tested significant transactions, in particular the evaluation of the business rationale for any which appears unusual or outside the charitable company's normal course of business.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BASE 25

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*J Cain*

**Jordan Cain ACA (Senior Statutory Auditor)**

For and on behalf of Xeinadin Audit Limited, Statutory Auditor

Chartered Accountants

Cabourn House

Station Street

Bingham

Nottinghamshire

NG13 8AQ

Date: ...20/11/2025..

Xeinadin Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## BASE 25

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2025*

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	10,714	-	10,714	2,019
Charitable activities	4	151,939	810,376	962,315	1,030,978
Training and counselling services	5	102,649	-	102,649	118,073
Investments	6	5,189	-	5,189	4,723
<b>Total income</b>		<u>270,491</u>	<u>810,376</u>	<u>1,080,867</u>	<u>1,155,793</u>
<b>Expenditure on:</b>					
Raising funds	7	-	-	-	1,443
Charitable activities	8	299,604	975,944	1,275,548	1,235,063
<b>Total expenditure</b>		<u>299,604</u>	<u>975,944</u>	<u>1,275,548</u>	<u>1,236,506</u>
<b>Net expenditure</b>		<u>(29,113)</u>	<u>(165,568)</u>	<u>(194,681)</u>	<u>(80,713)</u>
<b>Net movement in funds</b>	10	<u>(29,113)</u>	<u>(165,568)</u>	<u>(194,681)</u>	<u>(80,713)</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		<u>(14,761)</u>	<u>485,840</u>	<u>471,079</u>	<u>551,792</u>
<b>Fund balances at 31 March 2025</b>		<u>(43,874)</u>	<u>320,272</u>	<u>276,398</u>	<u>471,079</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

## BASE 25

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2025*

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	2,019	-	2,019
Charitable activities	4	73,970	957,008	1,030,978
Training and Counselling services	5	118,073	-	118,073
Investments	6	4,723	-	4,723
<b>Total income</b>		<u>198,785</u>	<u>957,008</u>	<u>1,155,793</u>
<b>Expenditure on:</b>				
Raising funds	7	1,443	-	1,443
Charitable activities	8	267,064	967,999	1,235,063
<b>Total expenditure</b>		<u>268,507</u>	<u>967,999</u>	<u>1,236,506</u>
<b>Net income</b>		(69,722)	(10,991)	(80,713)
Transfers between funds		25,804	(25,804)	-
<b>Net movement in funds</b>	10	(43,918)	(36,795)	(80,713)
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		29,157	522,635	551,792
<b>Fund balances at 31 March 2024</b>		<u>(14,761)</u>	<u>485,840</u>	<u>471,079</u>

## BASE 25

### BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		17,400		19,539
<b>Current assets</b>					
Debtors	16	119,945		270,785	
Cash at bank and in hand		194,287		387,974	
		<u>314,232</u>		<u>658,759</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(55,234)</u>		<u>(207,219)</u>	
<b>Net current assets</b>			<u>258,998</u>		<u>451,540</u>
<b>Total assets less current liabilities</b>			<u>276,398</u>		<u>471,079</u>
<b>The funds of the charity</b>					
Restricted income funds	20		320,272		485,840
Unrestricted funds	21		<u>(43,874)</u>		<u>(14,761)</u>
			<u>276,398</u>		<u>471,079</u>

The financial statements were approved by the trustees on 20-11-2025 .....



.....  
K A Evans  
Trustee

Company registration number 03514910 (England and Wales)

## BASE 25

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	26		(196,486)		97,714
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,390)		(3,873)	
Investment income received		5,189		4,723	
<b>Net cash generated from investing activities</b>			2,799		850
<b>Net cash generated from financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(193,687)		98,564
Cash and cash equivalents at beginning of year			387,974		289,410
<b>Cash and cash equivalents at end of year</b>			194,287		387,974

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# BASE 25

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Base 25 is a private company limited by guarantee incorporated in England and Wales. The registered office is 29-31 Temple Street, Wolverhampton, WV2 4AN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from training and counselling services is recognised when services are provided.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

All expenditure is inclusive of irrecoverable VAT.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	3 years straight line
Fixtures and fittings	15% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Key sources of estimation uncertainty**

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Critical accounting estimates and judgements

(Continued)

##### Deferred and accrued income

The charity recognises that income, in particular grant income, donated to the charity can relate to extended periods of time that fall in more than one financial year. The process of determining which accounting period the income relates to is deemed a key estimate.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	10,714	2,019

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grant income	145,851	810,376	956,227	62,715	957,008	1,019,723
Sales of services by beneficiaries	4,048	-	4,048	3,707	-	3,707
Ancillary trading income	-	-	-	1,058	-	1,058
Charitable rental income	2,040	-	2,040	6,490	-	6,490
	<u>151,939</u>	<u>810,376</u>	<u>962,315</u>	<u>73,970</u>	<u>957,008</u>	<u>1,030,978</u>

#### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Training and counselling services	102,649	118,073

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,189	4,723

#### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Other trading activities	-	1,443

#### 8 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Staff costs	867,790	886,981
Depreciation and impairment	4,529	-
Cleaning	30,462	30,048
Repairs and maintenance	8,248	35,409
Sessional counsellor costs	96,017	77,168
Rent	49,366	44,508
Rates and water	1,909	764
Light and heat	31,650	22,327
Insurance	2,704	2,704
Travel and volunteer expenses	13,151	12,484
Bank charges	492	485
Telephone and postage	18,605	12,428
General expenses	68,234	47,450
Training and supervision	6,745	8,484
Other charitable expenditure	75,646	53,823
	<u>1,275,548</u>	<u>1,235,063</u>
<b>Analysis by fund</b>		
Unrestricted funds	299,604	267,064
Restricted funds	975,944	967,999
	<u>1,275,548</u>	<u>1,235,063</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	48,906	118,133
Depreciation	-	5,402
Rent	4,937	4,929
Rates and water	174	82
Light and heat	5,391	3,362
Insurance	270	179
Bank charges	46	208
Telephone and postage	854	1,595
Sub-contractor	2,339	-
Activity costs	3,328	-
Training	5,904	-
General costs	10,134	-
Governance costs	14,990	30,780
	<u>97,273</u>	<u>164,670</u>

	2025	2024
	£	£
<b>Governance costs comprise:</b>		
Audit fees	9,995	20,900
Accountancy	4,995	9,880
	<u>14,990</u>	<u>30,780</u>

#### 10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,995	20,900
Depreciation of owned tangible fixed assets	4,529	5,402
	<u>14,524</u>	<u>26,302</u>

#### 11 Auditor's remuneration

	2025	2024
	£	£
Fees payable to the charity's auditor and associates:		
<b>For audit services</b>		
Audit of the financial statements of the charity	9,995	20,900
	<u>9,995</u>	<u>20,900</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 12 Trustees

No trustees received expenses from the charity during the year (2024 - one trustee totalling £6,824).

One of the trustees, Mr A Jarvis, received remuneration during the year totalling £43,803 (2024 - £54,064) for his full time role as Head of Service. Mr A Jarvis resigned as a trustee on 19 December 2024, the disclosed remuneration is up to December 2024. No other trustees received remuneration during the year (2024 - none).

#### 13 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	31	33
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	760,953	783,926
Social security costs	70,060	65,809
Other pension costs	36,777	37,246
	<u>          </u>	<u>          </u>
	<u>867,790</u>	<u>886,981</u>

There were no employees whose annual remuneration was more than £60,000.

#### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	38,419	13,180	31,927	83,526
Additions	-	1,234	1,156	2,390
At 31 March 2025	38,419	14,414	33,083	85,916
<b>Depreciation and impairment</b>				
At 1 April 2024	38,419	6,102	19,466	63,987
Depreciation charged in the year	-	1,213	3,316	4,529
At 31 March 2025	38,419	7,315	22,782	68,516
<b>Carrying amount</b>				
At 31 March 2025	-	7,099	10,301	17,400
At 31 March 2024	-	7,078	12,461	19,539

#### 16 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	79,921	217,833
Prepayments and accrued income	20,024	32,952
	99,945	250,785
<b>Amounts falling due after more than one year:</b>		
Other debtors	20,000	20,000
<b>Total debtors</b>	119,945	270,785

#### 17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	18	16,698	2,344
Trade creditors		15,940	10,387
Accruals		22,596	194,488
		55,234	207,219

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Deferred income

	2025 £	2024 £
Other deferred income	16,698	2,344

Income is deferred only in the following scenarios:

- The donor specifies that the grant or donation must only be used in future accounting periods.
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	16,698	2,344
Movements in the year:		
Deferred income at 1 April 2024	2,344	9,600
Released from previous periods	(2,344)	(9,600)
Resources deferred in the year	16,698	2,344
Deferred income at 31 March 2025	16,698	2,344

#### 19 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	36,777	37,246

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Note that for the comparative period, a prior year adjustment has been implemented as historically many funds have been recognised as restricted, which were in fact unrestricted. On top of this, many of the funds recognised within restricted are historic and the activity to which they relate concluded. Transfers have been applied in order to correct the previous years closing position between unrestricted and restricted funds.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Children in Need/Empower	28,959	7,280	(31,133)	-	5,106
Safe Project	8,680	47,600	(56,393)	-	(113)
CCG Outreach	49,628	36,453	(55,775)	-	30,306
W Mids Police Commissioner	646	-	-	-	646
Sanctuary Cafe	202,603	50,483	(69,142)	-	183,944
Emotional & Wellbeing	195,547	447,219	(448,248)	-	194,518
Lamplight	278	-	-	-	278
Big Lottery - Safe & Sound	(20,501)	48,187	(52,398)	-	(24,712)
Rent Deposit	20,000	-	-	-	20,000
Turnaround South Staffs	-	24,601	(78,684)	-	(54,083)
Young Peoples Mental Health Hubs	-	148,553	(184,171)	-	(35,618)
	<u>485,840</u>	<u>810,376</u>	<u>(975,944)</u>	<u>-</u>	<u>320,272</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Outreach Counselling	(30,320)	-	-	30,320	-
Children in Need/Empower	29,839	29,094	(29,974)	-	28,959
Safe Project	14,363	46,800	(52,483)	-	8,680
St Peters	(880)	-	-	880	-
New Cross Hospital	15,637	33,342	(32,128)	(16,851)	-
Our Lady and St Chad	9,629	-	-	(9,629)	-
Comic Relief Community Challenge	178	-	-	(178)	-
Relate	2,805	-	-	(2,805)	-
Time4ME	5,192	-	-	(5,192)	-
CCG Outreach	43,249	36,236	(29,857)	-	49,628
Childrens Society	3,526	-	-	(3,526)	-
BBC CIN Activities	1,845	-	-	(1,845)	-
W Mids Police Commissioner	646	-	-	-	646
SANDWELL Mentoring	138	-	-	(138)	-
Detached Outreach	(515)	84,237	(70,054)	(13,668)	-
MI Choice (Lives without Knives)	534	-	-	(534)	-
MI Choice Counselling	30,175	-	-	(30,175)	-
Walsall Clued Up	(10,866)	-	305	10,561	-
Winter Pressures	4,246	-	-	(4,246)	-
Telford CSE	3,410	571	-	(3,981)	-
Sexual Abuse Forum	2,782	-	-	(2,782)	-
WMVRU	646	-	-	(646)	-
Sanctuary Cafe	207,077	240,635	(245,109)	-	202,603
Emotional & Wellbeing	195,019	438,687	(438,159)	-	195,547
Eveson Trust - Playroom	1,367	-	-	(1,367)	-
Lamplight	278	-	-	-	278
WMVRU - Specialist Mentoring					
Girl/Boy Clued Up	2,720	-	-	(2,720)	-
Kickstart Scheme	(2,434)	-	-	2,434	-
Big lottery - Safe & Sound	1,867	47,406	(69,774)	-	(20,501)
Community Matters (National Grid)	18	-	-	(18)	-
Challenged Behaviours	(30,036)	-	-	30,036	-
Rent deposit	20,000	-	-	-	20,000
Natured-Based Sessions	500	-	(766)	266	-
	<u>522,635</u>	<u>957,008</u>	<u>(967,999)</u>	<u>(25,804)</u>	<u>485,840</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 20 Restricted funds

(Continued)

##### **Purposes of restricted funds**

##### **Outreach Counselling**

A fund to enable support to be given to young people with emotional problems.

##### **Children in Need/Empower**

This service delivers support on all aspects of exploitation experienced by young people.

##### **SAFE**

This is a project for young people aged between 11 and 16 who are perpetrators of domestic violence and works on a one to one and group work basis.

##### **St Peters and St Edmunds**

Base 25 deliver a satellite service within the context of the school providing youth work counselling support for students through 1 to 1 and group work interventions. Drop in times are also available for students to help and support on an informal basis.

##### **CCG Outreach**

Improve lives for over 18's with mild to moderate mental health needs, by providing an integrated, person centred, proactive and responsive therapeutic service.

##### **W Mids Police Commissioner**

The aim is to reduce the risk of exposure to gang/youth violence through the use of positive activities to improve self-esteem and raise aspirations.

##### **Sanctuary Cafe**

Operates as a drop-in service which provides a safe place to turn to for support for people and their carers who are experiencing a mental health crisis or emotional distress out of hours. NHS staff, local authority and voluntary sector partners work together on site to provide mental health crisis support, with the aim of helping people avoid the need for emergency NHS care. The Café is staffed by experienced and trained mental health workers, social workers plus peer support from people with lived experience of mental health issues.

##### **Emotional & Wellbeing**

Our counsellors use a range of approaches as part of their structured counselling sessions with children and young people. With the option of counselling on a face-to-face basis, via a digital platform or in open green spaces, our counsellors provide the safe and confidential space for individuals to talk and explore difficulties that they may be having.

##### **LAMPLIGHT**

Funding to implement a database to allow Base 25 to record data to support service users.

##### **Big Lottery (Safe and Sound)**

This is a project for young people aged between 11 and 16 who are perpetrators of domestic violence and works on a one to one and group work basis.

##### **Community Matters (National Grid)**

This was for warm space funding that contributed to our heating running costs.

##### **Rental Deposit**

Donation to assist Base 25 to move to larger premises.

##### **Nature Based Sessions**

This is now part of a pilot scheme that is no longer running for outdoor activities.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Restricted funds

(Continued)

##### Community matters

Community matters was funded by the National Grid focus of this project wish wish to reduce the potential negative impact of fuel poverty on individuals and families mental and emotional health to enable this staff were trained in energy efficiency the project was delivered in conjunction with our Open Access services was supported so beneficiaries by trained emotional health and well-being workers who focused on energy efficiency I'm providing I warm safe space for vulnerable individuals this programme has now come to an end with all funding being allocated and spent in line with the service specification.

##### Turn around

Funded by Staffordshire County Council, Base 25 delivers an intensive targeted programme within the context of the 'Intervention Plan' through a co-designed programme by the young person and a Base 25 mentor. This may involve activities relating to self-esteem, self-confidence, understanding feelings, emotions and associated behaviours, along with support to develop positive coping strategies to address areas/issues such as low-level self-harm, anxiety, poor emotional resilience, bereavement, family breakdown, impact of parent/carers' mental health or drug/alcohol misuse.

Initially, the turnaround project was a one-year pilot programme; however, based on its success, this programme is now funded as a rolling programme offering bespoke support to young people identified by Staffordshire youth justice service as being at risk. Future funding will be based on individual intervention packages, rather than a preplanned service.

##### Wellbeing hub

Funded by the Department of Health and Social Care, The Base 25 Wellbeing Hub offers a welcoming space for young people to seek advice and guidance on wellbeing, provides emotional support and promotes resilience in a supportive community environment. Structured group work sessions also take place where young people can learn new skills, boost their confidence, and connect with like-minded peers.

The service is on track to exceed its target by March 31, 2026. Communication from the central government regarding future funding has been confusing and sporadic. Based on the latest communication, we are working on the premise that the funding for this programme will cease on March 31st 2026.

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	(14,761)	270,491	(299,604)	-	(43,874)
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	29,157	198,785	(268,507)	25,804	(14,761)

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	11,553	5,847	17,400
Current assets/(liabilities)	(81,231)	340,229	258,998
	<u>(69,678)</u>	<u>346,076</u>	<u>276,398</u>
<b>Per balance sheet</b>	(43,874)	320,272	276,398
<b>Balance to allocate</b>	25,804	(25,804)	-

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	9,589	9,950	19,539
Current assets/(liabilities)	(50,154)	501,694	451,540
	<u>(40,565)</u>	<u>511,644</u>	<u>471,079</u>
<b>Per balance sheet</b>	(14,761)	485,840	471,079
<b>Balance to allocate</b>	25,804	(25,804)	-

#### 23 Pension costs

The charity, operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge of £36,776 (2024 - £37,246) represents contributions payable by the company to the fund. There were outstanding contributions at the end of the financial year amounting to £Nil (2024 - £Nil).

#### 24 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	45,000	45,000
Between two and five years	55,000	100,000
	<u>100,000</u>	<u>145,000</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 25 Related party transactions

##### Transactions with related parties

Mrs K A Evans, a member of the management committee of Base 25, is employed by Digital services of the Royal Wolverhampton NHS Trust. The Royal Wolverhampton NHS Trust provided funding to Base 25 of £Nil (2024 - £33,342).

Ms J A Francis, a member of the management committee of Base 25, is a local councillor within the City of Wolverhampton Council and also Chair of the Children and Young People's Scrutiny Panel. Wolverhampton City Council had provided funding to Base 25 of £514,404. A balance of £35,841 is due from the Council to Base 25 at the year end.

26 Cash (absorbed by)/generated from operations	2025 £	2024 £
Deficit for the year	(194,681)	(80,713)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(5,189)	(4,723)
Depreciation and impairment of tangible fixed assets	4,529	5,402
<b>Movements in working capital:</b>		
Decrease in debtors	150,840	21,065
(Decrease)/increase in creditors	(166,339)	163,939
Increase/(decrease) in deferred income	14,354	(7,256)
<b>Cash (absorbed by)/generated from operations</b>	<b>(196,486)</b>	<b>97,714</b>

#### 27 Analysis of changes in net funds

The charity had no material debt during the year.

**BASE 25**

England & Wales - Charity number 1071727

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# Accounts

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Charity registration number 1071727

Company registration number 03514910 (England and Wales)

**BASE 25**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# BASE 25

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee / Trustees</b>	L Beeson T Codner K Evans K Kanda R Stokes C Jones S Linden B Hanna J Francis	(Appointed 1 April 2024)
<b>Secretary</b>	A Jarvis	
<b>Charity number</b>	1071727	
<b>Company number</b>	03514910	
<b>Registered office</b>	29 - 31 Temple Street Wolverhampton WV2 4AN	
<b>Auditor</b>	Azets Audit Services St Davids Court Union Street Wolverhampton West Midlands United Kingdom WV1 3JE	
<b>Bankers</b>	Unity Trust Bank Plc PO Box 7193 Planetary Road Willenhall United Kingdom WV1 9DG	

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# BASE 25

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## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees are pleased to present their report together with the financial statements of the organisation for the year ended 31 March 2024 which have been prepared to meet and fulfil the requirements of the Companies Act.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 2019).

#### **Objectives and activities**

Base 25 was founded in 1998, originally a predominantly young person-centred charity, that provides services, programmes and projects aimed at improving the lives of young people and their families. The charity has grown in both scope and size over the years our move to Temple Street in 2021 reflecting the increased scope and demand for our services.

We seek to work with young people up to the age of 25 and their families in a "holistic" way, meaning that we work with the whole person and do not treat people as a series of issues or problems. A key theme that runs through our work is confidence building; enabling young people and families to gain self-esteem.

We aim to empower young people and families by responding directly to their needs, giving them the skills to identify pathways for making positive changes in their lives and giving them the tools to do it. Offering bespoke and reactive services that respond to the changing needs of our clients. Rather than feeling threatened by change, we embrace it as a fundamental part of our work with young people and families.

As a charity and a non-statutory organisation, we are well placed to be responsive and innovative, and we have received many accolades for our work. Examples of innovations that have been developed directly from our work with young people and families include our work with young people who have additional needs, our work with those suffering through exposure to domestic violence, and our work with young people and families around harmful sexual behaviors.

We have a key role in training and developing work with volunteers and with students on placement as well as training other professionals who work with young people and families. In the same way that our work with our clients aims to be innovative and responsive, our work with partner organisations such as local secondary schools is needs-led, and programmes are developed over a period of time leading us to be, in many cases, trusted co-partners and collaborators rather than simply preferred suppliers.

Our experience and breadth of knowledge gained over many years have led us to be a key stakeholder in developing city-wide strategy in relation to services for young people and families. We regularly participate in forums to share best practices and formulate city-wide and sub-regional strategies.

#### **Strategic overview of service**

Base 25 runs a range of specialised programmes both in its venue in the centre of Wolverhampton as well as in the venues of partner organisations. These range from individual one-to-one services such as counselling based on referral or the needs of individuals; to small group work and theme-based peer education programmes, to larger scale educational programmes for young people and families, as well as training programmes for fellow professionals working with young people and families.

We are proud of the innovative nature of our work, which has given us a reputation for working in a groundbreaking way around themes that many other organisations find difficult. Such themes include relationships, depression, bullying, family upheaval, grief, domestic violence, gender and sexual orientation and harmful sexual behaviours as well as social issues such as gun and knife crime.

Programmes are developed in response to the needs of young people and families, tested out, evaluated and constantly reviewed in order that we can best meet their changing needs.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities our organisation should undertake.

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Services**

##### **Mi choice**

During 2019-20 the local authority Wolverhampton CCG and Head Start jointly tendered to commission a new Emotional Health and Wellbeing Service for young people and families aged 3 to 25. Across Wolverhampton, Base 25 have been successful in securing this contract, which has a total value over the period of the contract of just short of £1,000,000. Since having to adapt during COVID, several changes had to be made to the service which have now become part of our core offer, including green space appointments, virtual appointments and telephone support. But throughout COVID and beyond, we have maintained and increased our contact with young people and their families. Furthermore, through additional funding from Wolverhampton CCG (now The Black Country ICB), we have been able to invest in the Lamplight system, which has been successfully implemented and used to collect and monitor data which will be utilised across all aspects of Base 25 delivery.

- The additional funding enabled a number of pilots to be undertaken which has enabled us to expand our delivery profile this pilot included;
- A weekly club that young people are invited to attend when we receive their referral. This can be both an entry and an exit route to the service delivering sessions focused on the main presenting issues we see come through at the time and more generalised wellbeing work drawing on the Five Ways to Wellbeing. Potential to do a mirror club with the parents/carers whilst their child is attending their club to provide an opportunity for the parents to participate in the process and have some peer support.
- Group work - Interventions delivered in a group setting with topics determined by presenting needs from referrals received.
- Blended programmes of work – a combining of group work and 121 sessions.
- Parent-led CBT -This is a brief psychological intervention in which parents and carers are supported in applying cognitive behavioural therapy (CBT) principles in their child's day-to-day life, which can lead to good outcomes for child anxiety in ages 6 - 12. This is achieved through 2 or 3 face-to-face appointments, which are followed up with review phone calls, with the final call focussed on planning for maintaining their progress.
- Small parent and child groups for five and six-year-olds - When we have a number of children aged 5 & 6 presenting with anxiety, we will seek to bring them together in small groups with their parents to do low-level anxiety work that is activity-based and playful in nature.

##### **RHSB**

Our Reducing Harmful Sexualised Behaviour programme has continued to develop. Building a reputation for itself both locally and regionally with referral rates increasing month on month.

##### **Behavioural Management**

The behavioural management service continues to grow. As in previous years this growth is predominantly through spot purchase arrangements but the service is working in conjunction with our Mi choice service and the number of referrals coming through the single point of access that are more appropriate for behavioural management than the Mi choice service continues to grow. There is a clear need to expand this service and one potential emerging area for growth would be around positive role models for young male clients. The service coordinator is currently exploring options to further incorporate positive role models into the delivery of the project

##### **Empower & Safe**

Both Safe (Safe is focused on young people effected by domestic violence) and Empower (Empower has a focus on young people effected by any form of exploitation) are now managed by the same coordinator and moving forward we are looking to amalgamate these two services. This is an evidenced based decision, we are now in a position where we can analyse our data and it is now clear that the young people in both service areas share the same risk factors. It is interesting that both services have been running for approximately 10 years and the gender balance continues to level out across both services which is a stark difference to when both services started with Empower being 100% female referrals and Safe being 100% male referrals. Both services are now on a 60/40 split respectively but we would imagine that this will level out to be 50/50 within the next 12 to 24 months.

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Café and Charity Shop**

Go to shop and the cafe are beginning to income generate and it is hoped by March 26 both operations will be at the very least cost neutral. Beyond financial value the cafe and charity shop both are proving invaluable in terms of engagement with the wider community partner organisations and developing volunteering opportunities. It is hoped that by mid 2025, with the use of volunteers, we will be able to open both the cafe and the charity shop to match service delivery times, which will go towards financial stability for both initiatives and further community and partnership engagement.

#### **Achievements and performance**

##### **Financial review**

In times of imposed austerity combined with decreasing resources and mounting insecurities across the sectors funding opportunities the organisation currently finds itself in a position of having a deficit in its unrestricted funds to the value of £40,565. The trustees understand funds are to be replenished to previous years levels to ensure the organisations policy of unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. This will be rectified as legacy contracts cease and new contracts are taken on board which will include funding towards our increased cost basis since moving premises in 2022.

It is the policy of the organisation that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Currently our principal funders are Henry Smith Trust, Wolverhampton NHS trust, Black country ICB, National Lottery, and Children in Need.

Having deliberated over the opportunities available the trustees have decided to invest the reserves in a bank deposit account.

The trustees have assessed the major risks to which the organisation is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

##### **Moving forward**

Our aims over the next year are to refresh our strategic vision, understanding what the aim of the possible is and where the organisation is headed. We would like to foster a more inclusive staff involvement and ownership in our approach to strategic planning. We always strive to evolve and improve the quality of our services, and the administrative and managerial functions that support this delivery. With a group of new trustees joining us during 2022-23, the board continues to develop to further grow Base 25. We are also committed to promoting our services and Base 25 as a partner of choice, by investing in our communications and marketing strategy and resources.

#### **Future risk**

- Ambiguity around ICB funding envelope and priorities
- Local Authority spending review
- Staff Retention
- Staff Training
- Logistic factors hindering growth (ie. resources, delivery space)

#### **Post reporting date events**

None.

## BASE 25

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

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#### Future aspirations

- Improve the building aesthetically and environmentally, and reduce carbon footprint
- Secure and maintain government contracts
- Identify and secure multiple funding streams for the Mi choice service beyond March 26
- Identify and promote internal revenue streams including training, room rental and bespoke services
- Improve communication to the wider staff team
- Develop the community Open Access spaces
- Increase volunteering opportunities

#### Structure, governance and management

The organisation is a charitable company limited by guarantee and registered as a charity in 1998. The company was established under a Memorandum of Association, which established the objectives and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Beeson

T Codner

K Evans

K Kanda

R Stokes

A Jarvis

(Resigned 19 December 2024)

C Jones

S Linden

B Hanna

J Francis

(Appointed 1 April 2024)

The directors of the company are also the charities trustees for the purpose of charity law and under the company's articles are known as members. Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of two years after which they must be re-elected at the next annual general meeting.

Base 25 has a management committee who are scheduled to meet on a quarterly basis and are responsible for the strategic direction & policies of the organisation. The trustees come from a variety of professional backgrounds relevant to the work of the organisation.

The management and responsibility of operational delivery of service provision is delegated to the Head of Service counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator.

The Head of Service is responsible for ensuring the organisation delivers the services specified and that key performance indicators are achieved.

The counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator are responsible for the day to day operational management of the organisation's delivery, staff supervision and the professional development of staff and services.

All trustees are acquainted with the operational delivery of the organisation and are encouraged to spend time observing the project delivery. An induction pack has been created which all current trustees have, and any new members of the management committee will receive. In addition, trustees have full access to the financial statements. In March 2023, the board undertook their first Board Development day, facilitated by an external business coach.

## BASE 25

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

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In so far as it is complementary to the organisation's objectives we are guided by both local and national policy, and relevant codes of practice. The organisation is represented at key local strategic committees, to identify emerging issues and opportunities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees and was signed on it's behalf by;



.....  
K Evans

**Trustee**

Date: 28/01/2025 .....

## **BASE 25**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees, who are also the directors of Base 25 for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BASE 25

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BASE 25

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### Opinion

We have audited the financial statements of Base 25 (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

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

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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.

### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BASE 25

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BASE 25

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

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

**Lee Meredith BFP ACA (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

.....

**Chartered Accountants**  
**Statutory Auditor**

St Davids Court  
Union Street  
Wolverhampton  
West Midlands  
United Kingdom  
WV1 3JE

## BASE 25

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	2,019	-	2,019	9,936	29	9,965
Income from charitable activities	4	73,970	957,008	1,030,978	63,326	1,102,566	1,165,892
Training and counselling services	5	118,073	-	118,073	92,573	11,475	104,048
Investment Income	6	4,723	-	4,723	1,174	-	1,174
<b>Total income</b>		<b>198,785</b>	<b>957,008</b>	<b>1,155,793</b>	<b>167,009</b>	<b>1,114,070</b>	<b>1,281,079</b>
<b>Expenditure on:</b>							
Raising funds	7	1,443	-	1,443	-	-	-
Expenditure on charitable activities	8	267,064	967,999	1,235,063	149,228	1,066,034	1,215,262
<b>Total expenditure</b>		<b>268,507</b>	<b>967,999</b>	<b>1,236,506</b>	<b>149,228</b>	<b>1,066,034</b>	<b>1,215,262</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(69,722)</b>	<b>(10,991)</b>	<b>(80,713)</b>	<b>17,781</b>	<b>48,036</b>	<b>65,817</b>
Fund balances at 1 April 2023		29,157	522,635	551,792	11,376	474,599	485,975
<b>Fund balances at 31 March 2024</b>		<b>(40,565)</b>	<b>511,644</b>	<b>471,079</b>	<b>29,157</b>	<b>522,635</b>	<b>551,792</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BASE 25

### BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		19,539		21,068
<b>Current assets</b>					
Debtors	15	270,785		291,850	
Cash at bank and in hand		387,974		289,410	
		658,759		581,260	
<b>Creditors: amounts falling due within one year</b>	16	(207,219)		(50,536)	
Net current assets			451,540		530,724
<b>Total assets less current liabilities</b>			471,079		551,792
<b>Income funds</b>					
Restricted funds	18	511,644		522,635	
Unrestricted funds		(40,565)		29,157	
			471,079		551,792

The financial statements were approved by the Trustees on 28/01/2025



K Evans  
Trustee

Company registration number 03514910

## BASE 25

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	25		97,714		(117,589)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(3,873)		(18,618)	
Investment income received		4,723		1,174	
<b>Net cash generated from/(used in) investing activities</b>			850		(17,444)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			98,564		(135,033)
Cash and cash equivalents at beginning of year			289,410		424,443
<b>Cash and cash equivalents at end of year</b>			387,974		289,410

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# BASE 25

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Base 25 is a charitable company limited by guarantee, incorporated in England and Wales and domiciled in England. The registered office is 29 - 31 Temple Street, Wolverhampton, WV2 4AN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and the Charities Act 2011, "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and are assured that the cashflow forecast reflects this stance. The charity is committed to maintaining existing and securing new funding streams via local and national government competitive tenders, grants, grant-supported delivery programmes, traded services and donations supported by active in-year cost improvement programmes and has contingency plans prepared to address any additional financial pressures should they arise, underpinned by sufficient financial reserves and the knowledge that over 70% of our contracted staff are on fixed-term contracts aligned with our current revenue streams, and we have "get out" clauses in place regarding our premises should the need arise to drastically reduce our overheads, at which point we would relocate to smaller premises, our delivery model would move to a hybrid outreach model, ensuring the continuity and sustainability of the charity as a whole. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### 1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Improvements to leasehold	3 years straight line
Fixtures and fittings	15% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Key sources of estimation uncertainty**

##### **Deferred and accrued income**

The charity recognises that income, in particular grant income, donated to the charity can relate to extended periods of time that fall in more than one financial year. The process of determining which accounting period the income relates to is deemed a key estimate.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	2,019	9,936	29	9,965

#### 4 Income from charitable activities

	Total funds	Total funds
	2024	2023
	£	£
Grant income	1,019,723	1,164,105
Sales of services by beneficiaries	3,707	390
Ancillary trading income	1,058	-
Charitable rental income	6,490	1,397
	<u>1,030,978</u>	<u>1,165,892</u>
<b>Analysis by fund</b>		
Unrestricted funds	73,970	63,326
Restricted funds	957,008	1,102,566
	<u>1,030,978</u>	<u>1,165,892</u>

#### 5 Training and counselling services

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Training and counselling services	118,073	92,573	11,475	104,048

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 6 Investment Income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Bank interest receivable	4,723	1,174

#### 7 Raising funds

	Unrestricted funds	Total
	2024	2023
	£	£
<u>Trading costs</u>		
Other trading activities	1,443	-
	<u>1,443</u>	<u>-</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Expenditure on charitable activities

	Total funds 2024 £	Total funds 2023 £
Staff costs	768,848	790,383
Cleaning	30,048	25,055
Repairs and maintenance	35,409	9,837
Sessional counsellor costs	77,168	138,139
Rent	39,579	29,808
Rates and water	682	2,334
Light and heat	18,965	27,990
Insurance	2,525	1,570
Travel and volunteer expenses	12,484	12,140
Bank charges	277	369
Telephone and postage	10,833	14,708
General expenses	47,450	40,979
Training and supervision	8,484	8,664
Other charitable expenditure	17,641	23,146
	<u>1,070,393</u>	<u>1,125,122</u>
Share of support costs (see note 9)	133,890	68,190
Share of governance costs (see note 9)	30,780	21,950
	<u>1,235,063</u>	<u>1,215,262</u>
<b>Analysis by fund</b>		
Unrestricted funds	267,064	149,228
Restricted funds	967,999	1,066,034
	<u>1,235,063</u>	<u>1,215,262</u>

**BASE 25****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

9 Support costs	Support Governance costs		2024		Support Governance costs		2023		Basis of allocation
	£	£	£	£	£	£	£	£	
Staff costs	118,133	-	118,133	52,775	-	52,775	52,775	Staff time	
Depreciation	5,402	-	5,402	5,600	-	5,600	5,600	Usage	
Rent	4,929	-	4,929	1,218	-	1,218	1,218	Floor Area	
Rates and water	82	-	82	137	-	137	137	Floor Area	
Light and heat	3,362	-	3,362	4,468	-	4,468	4,468	Floor Area	
Insurance	179	-	179	216	-	216	216	Floor Area	
Bank charges	208	-	208	125	-	125	125	Transactions	
Telephone and postage	1,595	-	1,595	3,651	-	3,651	3,651	Usage	
Audit fees	-	20,900	20,900	-	19,000	19,000	19,000	Governance	
Accountancy	-	9,880	9,880	-	2,950	2,950	2,950	Governance	
	133,890	30,780	164,670	68,190	21,950	90,140	90,140		
Analysed between									
Charitable activities	133,890	30,780	164,670	68,190	21,950	90,140	90,140		

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2024 £	2023 £
Audit of the charity's annual accounts	20,900	19,000

#### 11 Trustees

One of the trustees, one trustee received expenses from the charity during the year totalling £6,824 (2023 - £9,254). No other trustees (or any persons connected with them) received any expenses from the charity during the year (2023 - £nil).

One of the trustees, Mr A Jarvis, received remuneration during the year totalling £54,064 (2023 - £41,100) for his full time role as Head of Service. No other trustees received remuneration during the year (2023 - none).

#### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	33	32

  

Employment costs	2024 £	2023 £
Wages and salaries	783,926	740,138
Social security costs	65,809	63,662
Other pension costs	37,246	39,358
	886,981	843,158

No employees earned more than £60,000 per annum (2023 - None).

The average head count of employees during the year was 33 (2023: 32).

The average number of full-time equivalent employees during the year was 27 (2023: 30)

There were no employees whose annual remuneration was more than £60,000.

#### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Tangible fixed assets

	Improvements to leasehold	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	38,419	11,326	29,908	79,653
Additions	-	1,854	2,019	3,873
At 31 March 2024	38,419	13,180	31,927	83,526
<b>Depreciation and impairment</b>				
At 1 April 2023	38,419	4,853	15,313	58,585
Depreciation charged in the year	-	1,249	4,153	5,402
At 31 March 2024	38,419	6,102	19,466	63,987
<b>Carrying amount</b>				
At 31 March 2024	-	7,078	12,461	19,539
At 31 March 2023	-	6,473	14,595	21,068

#### 15 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	217,833	257,308
Prepayments and accrued income	32,952	14,542
	250,785	271,850
<b>Amounts falling due after more than one year:</b>		
Other debtors	20,000	20,000
<b>Total debtors</b>	270,785	291,850

#### 16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	10,387	3,071
Accruals and deferred income	196,832	47,465
	207,219	50,536

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### 17 Deferred income

Deferred income is included in the financial statements as follows:

Movements in the year:		
Deferred income brought forward	9,600	9,995
Resources deferred during the year	2,344	9,600
Amounts released from previous years	(9,600)	(9,995)
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2024	2,344	9,600
	<u>          </u>	<u>          </u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>			
	<b>Balance at 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2024</b>
	£	£	£	£
Outreach Counselling	(30,320)	-	-	(30,320)
Children in Need/Empower	29,839	29,094	(29,974)	28,959
Safe Project	14,363	46,800	(52,483)	8,680
St Peters	(880)	-	-	(880)
New Cross Hospital	15,637	33,342	(32,128)	16,851
Our Lady and St Chad	9,629	-	-	9,629
Comic Relief Community Challenge	178	-	-	178
Relate	2,805	-	-	2,805
Time4ME	5,192	-	-	5,192
CCG Outreach	43,249	36,236	(29,857)	49,628
Childrens Society	3,526	-	-	3,526
BBC CIN Activities	1,845	-	-	1,845
W Mids Police Commissioner	646	-	-	646
SANDWELL Mentoring	138	-	-	138
Detached Outreach	(515)	84,237	(70,054)	13,668
MI Choice (Lives without Knives)	534	-	-	534
MI Choice Counselling	30,175	-	-	30,175
Walsall Clued Up	(10,866)	-	305	(10,561)
Winter Pressures	4,246	-	-	4,246
Telford CSE	3,410	571	-	3,981
Sexual Abuse Forum	2,782	-	-	2,782
WMVRU	646	-	-	646
Sanctuary Cafe	207,077	240,635	(245,109)	202,603
Emotional & Wellbeing	195,019	438,687	(438,159)	195,547
Eveson Trust - Playroom	1,367	-	-	1,367
Lamplight	278	-	-	278
WMVRU - Specialist Mentoring Girl/Boy Clued Up	2,720	-	-	2,720
Kickstart Scheme	(2,434)	-	-	(2,434)
Big lottery	1,867	47,406	(69,774)	(20,501)
Community Matters (National Grid)	18	-	-	18
Challenged Behaviours	(30,036)	-	-	(30,036)
Rent deposit	20,000	-	-	20,000
Natured-Based Sessions	500	-	(766)	(266)
	<u>522,635</u>	<u>957,008</u>	<u>(967,999)</u>	<u>511,644</u>

Certain of the above restricted funds are in deficit. This is created by costs incurred in advance of the receipt of applicable funding.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 18 Restricted funds

(Continued)

##### Purposes of restricted funds

###### Outreach Counselling

A fund to enable support to be given to young people with emotional problems.

###### Children In Need/Empower

This service delivers support on all aspects of exploitation experienced by young people.

###### SAFE

This is a project for young people aged between 11 and 16 who are perpetrators of domestic violence and works on a one to one and group work basis.

###### St Peters and St Edmunds

Base 25 deliver a satellite service within the context of the school providing youth work counselling support for students through 1 to 1 and group work interventions. Drop in times are also available for students to help and support on an informal basis.

###### New Cross Hospital

This is for a family support worker at Wolverhampton Hospital.

###### Our Lady and St Chad

This forms part of the service to St Peters and St Edmunds statement.

###### Comic Relief Community Challenge

To provide group and one to one support for young people who self harm.

###### Relate

Offering a Counselling Service for Low Mood and Life events within Wolverhampton CCG Primary Care.

###### Time4ME

This is detailed under the South Staffordshire Partnership.

###### CCG Outreach

Improve lives for over 18's with mild to moderate mental health needs, by providing an integrated, person centred, proactive and responsive therapeutic service.

###### Children's Society

Provide therapeutic interventions to children and young people aged between 12-18.

###### BBC CIN Activities

Provide holiday activities and residentials to look after young people aged 10-18 in Wolverhampton. Children will have improved emotional wellbeing, more positive relationships and increase self belief.

###### W Mids Police Commissioner

The aim is to reduce the risk of exposure to gang/youth violence through the use of positive activities to improve self-esteem and raise aspirations.

###### Sandwell Mentoring

Employees allocated to this service take on the role of Mentor to young people allocated to them and offer intensive support.

###### Detached outreach

The purpose of this service is to prevent young people from being sexually exploited; where CSE is taking place, these children and young people have appropriate support.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 18 Restricted funds

(Continued)

##### **MI Choice (Lives without knives)**

The aim of the project is to work with young people to increase knowledge around gangs and youth violence through a group work process delivered in the context of schools and community based ventures to reduce the risk of young people joining groups.

##### **MI Choice Counselling**

This service provided 1:1 confidential sessions, supporting females to access support around the options of pregnancy termination. Sessions are offered at Snow Hill Clinic in the town centre.

##### **Walsall Clued Up**

Clued Up Group work programme is an early intervention programme design to inform, educate and increase awareness of the risks associated with all forms of criminal exploitation where young people are particularly vulnerable.

##### **Winter Pressures**

Service offers an open access service to people living within Wolverhampton aged 18-30 who experience difficulties or increased anxieties engaging with mainstream services. Base 25 provides support to identified people with additional wellbeing, health or social needs. Providing face to face services providing support in real time and providing an essential link to local community and voluntary services.

##### **Telford CSE**

Providing support for individuals exposed to exploitation.

##### **Sexual Abuse Forum**

Workshop designed to raise awareness and prevention.

##### **WMVRU**

Deliver and commission a comprehensive programme of activities designed to prevent and reduce violence and exploitation, applying the public health approach to reducing violence. Over the last eighteen months we have worked with a number of providers delivering a range of interventions to young people, families and communities.

##### **Sanctuary Cafe**

Operates as a drop-in service which provides a safe place to turn to for support for people and their carers who are experiencing a mental health crisis or emotional distress out of hours. NHS staff, local authority and voluntary sector partners work together on site to provide mental health crisis support, with the aim of helping people avoid the need for emergency NHS care. The Café is staffed by experienced and trained mental health workers, social workers plus peer support from people with lived experience of mental health issues.

##### **Emotional & Wellbeing**

Our counsellors use a range of approaches as part of their structured counselling with children and young people. With the option of counselling on a face to face basis, via a digital platform or in open green spaces, our counsellors provide the safe and confidential space for individuals to talk and explore difficulties that they may be having.

##### **Eveson Trust - Playroom**

Funding to support a specialist playroom creating a child-friendly space for therapeutic counselling

##### **Lamplight**

Funding to implement a database to allow Base 25 to record data to support service users.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Restricted funds

(Continued)

##### Challenged Behaviours

This is the combination of the AMP and Harmful Sexual Behaviours, which were combined due to these sources of funding overlapping in their aims and goals, and made tracking the progress easier.

##### AMP

A 25 hour programme to raise awareness and understanding around anger issues and anger management for young people between 11 and 16 who are excluded from school. The opening balance of this fund at 1 April 2023 was £32,843 in deficit.

##### Harmful Sexual Behaviour

Our Reducing Harmful Sexualised Behaviour programme has been slowly developing. Building a reputation for itself both locally and regionally with referral rates beginning to increase month on month. The opening balance of this fund at 1 April 2023 was £1,140.

##### WMVRU – Specialist Mentoring Girl/Boy Clued Up

Deliver and commission a comprehensive programme of activities designed to prevent and reduce violence and exploitation, applying the public health approach to reducing violence. Over the last eighteen months we have worked with a number of providers delivering a range of interventions to young people, families and communities.

##### Kickstart Scheme

Grant funding from DWP to help provide six months of paid employment for young people, including employability support to develop their work skills and to help them find future employment.

##### Big Lottery (Safe and Sound)

This is a project for young people aged between 11 and 16 who are perpetrators of domestic violence and works on a one to one and group work basis.

##### Community Matters (National Grid)

This was for warm space funding that contributed to our heating running costs.

##### Rental Deposit

Donation to assist Base 25 to move to larger premises.

##### Nature Based Sessions

This forms part of a pilot scheme that is no longer running for outdoor activities.

#### 19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	9,589	9,950	19,539	10,647	21,068
Current assets/(liabilities)	(50,154)	501,694	451,540	18,510	530,724
	<u>(40,565)</u>	<u>511,644</u>	<u>471,079</u>	<u>29,157</u>	<u>551,792</u>

#### 20 Contingent liabilities

There were no contingent liabilities at 31 March 2024 (2023 - £Nil).

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 21 Pension Costs

The charity, operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge of £37,246 (2023 - £39,358) represents contributions payable by the company to the fund. There were outstanding contributions at the end of the financial year amounting to £nil (2023 - £nil).

#### 22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	45,000	40,000
Between two and five years	100,000	145,000
	<u>145,000</u>	<u>185,000</u>

#### 23 Related party transactions

Mrs K A Evans, a member of the Management Committee of Base 25, is employed by Children's Services of the Royal Wolverhampton NHS Trust. The Royal Wolverhampton NHS Trust provided funding to Base 25 of £33,342 (2023 - £27,647).

#### 24 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(80,713)	65,817
Adjustments for:		
Investment income recognised in statement of financial activities	(4,723)	(1,174)
Depreciation and impairment of tangible fixed assets	5,402	5,600
Movements in working capital:		
Decrease/(increase) in debtors	21,065	(193,541)
Increase in creditors	156,683	5,709
<b>Cash generated from/(absorbed by) operations</b>	<u>97,714</u>	<u>(117,589)</u>

#### 25 Analysis of changes in net funds

	At 1 April 2023 £	Cash flows At 31 March 2024 £	
Cash at bank and in hand	289,410	98,564	387,974
	<u>289,410</u>	<u>98,564</u>	<u>387,974</u>

**BASE 25**

England & Wales - Charity number 1071727

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# Accounts

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Charity registration number 1071727

Company registration number 03514910 (England and Wales)

**BASE 25**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

## BASE 25

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee / Trustees</b>	L Beeson T Codner K Evans K Kanda R Stokes A Jarvis C Jones S Linden B Hanna	(Appointed 21 April 2022) (Appointed 18 November 2022) (Appointed 18 November 2022)
<b>Secretary</b>	A Jarvis	
<b>Charity number</b>	1071727	
<b>Company number</b>	03514910	
<b>Registered office</b>	29 - 31 Temple Street Wolverhampton WV2 4AN	
<b>Auditor</b>	Azets Audit Services St Davids Court Union Street Wolverhampton West Midlands United Kingdom WV1 3JE	
<b>Bankers</b>	Unity Trust Bank Plc PO Box 7193 Planetary Road Willenhall United Kingdom WV1 9DG	

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# BASE 25

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## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees are pleased to present their report together with the financial statements of the organisation for the year ended 31 March 2023 which has been prepared to meet and fulfil the requirements of the Companies Act.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 2019)".

#### **Objectives and activities**

Base 25 was founded in 1998, originally a predominantly young person-centred charity, that provides services, programmes and projects aimed at improving the lives of your people and their families. The charity has grown in both scope and size over the years and since 2020 has increased its age range to adults with identified and presenting needs, and now provides an out of hours service for those aged over 18. The young people, families and adults we serve are generally those who find it difficult to access mainstream services, particularly those who are marginalised, vulnerable, or at risk.

We seek to work with young people, families and adults in a "holistic" way, meaning that we work with the whole person and do not treat people as a series of issues or problems. A key theme that runs through our work is confidence building; enabling young people, families and adults to gain self-esteem.

We aim to empower young people, families and adults by responding directly to their needs, giving them the skills to identify pathways for making positive changes in their lives and giving them the tools to do it.

We offer bespoke and reactive services that respond to the changing needs of our clients. Rather than feeling threatened by change, we embrace it as a fundamental part of our work with young people, families and adults. As a charity and a non-statutory organisation, we are well placed to be responsive and innovative and we have received many accolades for our work. Examples of innovations that have been developed directly from our work with young people, families and adults include our work with young fathers, our work with those suffering through exposure to domestic violence, and our work with young people, families and adults around harmful sexual behaviours.

We have a key role in training and developing work with volunteers and with students on placement as well as training other professionals who work with young people, families and adults.

In the same way that our work with our clients aims to be innovative and responsive, our work with partner organisations such as local secondary schools is needs-led, and programmes are developed over a period of time leading us to be, in many cases, trusted co-partners and collaborators rather than simply preferred suppliers.

Our experience and breadth of knowledge gained over many years have led us to be a key stakeholder in developing city-wide strategy in relation to services for young people, families and adults. We regularly participate in forums to share best practices and formulate city-wide and sub-regional strategies.

#### **Strategic overview of service**

Base 25 runs a range of specialised programmes both in its venue in the centre of Wolverhampton as well as in the venues of partner organisations. These range from individual one-to-one services such as counselling based on referral or the needs of individuals; to small group work and theme-based peer education programmes, to larger scale educational programmes for young people, families and adults, as well as training programmes for fellow professionals working with young people, families and adults. We are proud of the innovative nature of our work, which has given us a reputation for working in a groundbreaking way around themes that many other organisations find difficult. Such themes include relationships, depression, bullying, family upheaval, grief, domestic violence, gender and sexual orientation and harmful sexual behaviours as well as social issues such as gun and knife crime. Programmes are developed in response to the needs of young people, families and adults, tested out, evaluated and constantly reviewed in order that we can best meet their changing needs.

## **BASE 25**

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

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The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities our organisation should undertake.

#### **Services**

##### **Mi choice**

During 2019-20 The local authority Wolverhampton CCG and Head Start jointly tendered to commission a new Emotional Health and Wellbeing Service for young people, families and adults aged 3 to 25. Across Wolverhampton, Base 25 have been successful in securing this contract, which has a total value of over the period of the contract just short of £1,000,000 Since having to adapt during COVID; several changes had to be made to the service which have now become part of our core offer, including green space appointments, virtual appointments and telephone support. But throughout COVID and beyond, we have maintained and increased our contact with young people and their families. Furthermore, through additional funding from Wolverhampton CCG (now The Black Country ICB), we have been able to invest in the Lamplight system, which has been successfully implemented and used to collect and monitor data which will be utilised across all aspects of Base 25 delivery.

##### **Sanctuary Cafe**

Sanctuary Cafe is now in it's second year, offering out of hours support to Wolverhampton residents over the age of 18 who are either on the verge of crisis or in significant emotional distress. The service operates as a Drop-in service.

##### **Adult Counselling**

Our Adult Counselling service complements both our Mi Choice service and Sanctuary Cafe. Enabling those who access Sanctuary Cafe long term Therapeutic Support and those who access our Mi Choice service to support young people, families and adults transitioning to adulthood.

##### **RHSB**

Our Reducing Harmful Sexualised Behaviour programme has continued to develop. Building a reputation for itself both locally and regionally with referral rates increasing month on month.

##### **Behavioural Management**

In line with RHSB above our behavioural management service has seen a growth in demand, in the main this is a spot purchase service, delivered by sessional staff, It may be worth the organisation investing in a contracted post to enable growth

##### **Empower**

This project delivers support on all aspects of exploitation experienced by young people, families and adults. Interestingly, numbers to the service have continued to increase as we would have expected, but the gender balance has changed. For nine years predominantly Empower has supported young women now, for its second year it supports equal numbers of young men.

## **BASE 25**

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

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#### **SAFE**

Our Safe project supports those who are affected by domestic abuse and continues to see increased numbers of referral. Reflecting the Empower project above, the gender demographic for Safe has also changed over the past seven years. The Safe project has predominantly worked with young men. This is now shown change with 40% of the clients now being seen by the Safe project are girls and this trend seems to be increasing.

#### **Detached**

Our Detached teams continue to work with young people in spaces that mean something to them, away from their homes or within a care setting. Our team can be found in parks, city centre areas and streets, maintaining contact with young people and families who are vulnerable but are often difficult to engage.

#### **Achievements and performance**

##### **Financial review**

In times of imposed austerity combined with decreasing resources and mounting insecurities across the sectors funding opportunities the organisation has retained a free reserve sum of £29,157.

It is the policy of the organisation that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Currently our principle funders are Henry Smith Trust, Wolverhampton NHS trust, Wolverhampton CCG, National Lottery, Wolverhampton CC and Children in Need.

Having deliberated over the opportunities available the trustees have decided to invest the reserves in a bank deposit account.

The trustees have assessed the major risks to which the organisation is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

##### **Moving forward**

Our aims over the next year are to refresh our strategic vision, understanding what the art of the possible is and where the organisation is headed. We always strive to ever continue to evolve and improve the quality of our services, and the administrative and managerial functions that support this delivery. With a group of new trustees joining us during 2022-23, the board continues to develop to further grow Base 25. We are also committed to promoting our services and Base 25 as a partner of choice, by investing in our communications and marketing strategy and resources.

##### **Future risk**

- Ambiguity around ICB funding envelope and priorities
- Local Authority spending review
- Staff Retention
- Staff Training
- Logistic factors hindering growth (ie. resources, delivery space)

##### **Post reporting date events**

None

## BASE 25

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

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#### Structure, governance and management

The organisation is a charitable company limited by guarantee and registered as a charity in 1998. The company was established under a Memorandum of Association, which established the objectives and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Beeson  
T Codner  
K Evans  
K Kanda  
R Stokes  
A Jarvis  
C Jones  
S Linden  
B Hanna

(Appointed 21 April 2022)  
(Appointed 18 November 2022)  
(Appointed 18 November 2022)

The directors of the company are also the charities trustees for the purpose of charity law and under the company's articles are known as members. Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of two years after which they must be re-elected at the next annual general meeting.

Base 25 has a management committee who are scheduled to meet on a quarterly basis and are responsible for the strategic direction & policies of the organisation. The trustees come from a variety of professional backgrounds relevant to the work of the organisation.

The management and responsibility of operational delivery of service provision is delegated to the Head of service counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator.

The Head of Service is responsible for ensuring the organisation delivers the services specified and that key performance indicators are achieved.

The counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator are responsible for the day to day operational management of the organisation's delivery, staff supervision and the professional development of staff and services.

All trustees are acquainted with the operational delivery of the organisation and are encouraged to spend time observing the project delivery. An induction pack has been created which all current trustees have, and any new members of the management committee will, receive. In addition, trustees they have full access to the financial statements. In March 2023, the board undertook their first Board Development day, facilitated by an external business coach.

In so far as it is complementary to the organisations objectives we are guided by both local and national policy, and relevant codes of practice. The organisation is represented at key local strategic committees, to identify emerging issues and opportunities.

#### Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

**BASE 25**

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

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**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees and was signed on it's behalf by;



.....  
K Evans  
**Trustee**

Date: 07/12/2023 .....

## **BASE 25**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees, who are also the directors of Base 25 for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BASE 25

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BASE 25

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### Opinion

We have audited the financial statements of Base 25 (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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.

### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## **BASE 25**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BASE 25**

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BASE 25

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

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



**Lee Meredith ACA (Senior Statutory Auditor)  
for and on behalf of Azets Audit Services**

7 December 2023  
.....

**Chartered Accountants  
Statutory Auditor**

St Davids Court  
Union Street  
Wolverhampton  
West Midlands  
United Kingdom  
WV1 3JE

## BASE 25

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	9,936	29	9,965	12,605	20,000	32,605
Income from charitable activities	4	63,326	1,102,566	1,165,892	14,747	1,003,748	1,018,495
Training and counselling services	5	92,573	11,475	104,048	83,185	-	83,185
Investment Income	6	1,174	-	1,174	69	-	69
<b>Total income</b>		<u>167,009</u>	<u>1,114,070</u>	<u>1,281,079</u>	<u>110,606</u>	<u>1,023,748</u>	<u>1,134,354</u>
<b>Expenditure on:</b>							
Expenditure on charitable activities	7	<u>149,228</u>	<u>1,066,034</u>	<u>1,215,262</u>	<u>234,268</u>	<u>798,697</u>	<u>1,032,965</u>
<b>Net income for the year/ Net movement in funds</b>		17,781	48,036	65,817	(123,662)	225,051	101,389
Fund balances at 1 April 2022		<u>11,376</u>	<u>474,599</u>	<u>485,975</u>	<u>135,038</u>	<u>249,548</u>	<u>384,586</u>
<b>Fund balances at 31 March 2023</b>		<u><u>29,157</u></u>	<u><u>522,635</u></u>	<u><u>551,792</u></u>	<u><u>11,376</u></u>	<u><u>474,599</u></u>	<u><u>485,975</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BASE 25

### BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		21,068		8,050
<b>Current assets</b>					
Debtors	14	291,850		98,309	
Cash at bank and in hand		289,410		424,443	
		581,260		522,752	
<b>Creditors: amounts falling due within one year</b>	15	(50,536)		(44,827)	
Net current assets			530,724		477,925
<b>Total assets less current liabilities</b>			551,792		485,975
<b>Income funds</b>					
Restricted funds	17		522,635		474,599
Unrestricted funds			29,157		11,376
			551,792		485,975

The financial statements were approved by the Trustees on 07/12/2023



K Evans  
Trustee

Company registration number 03514910

## BASE 25

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	24		(117,589)		53,344
<b>Investing activities</b>					
Purchase of tangible fixed assets		(18,618)		(5,070)	
Investment income received		1,174		69	
<b>Net cash used in investing activities</b>			(17,444)		(5,001)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(135,033)		48,343
Cash and cash equivalents at beginning of year			424,443		376,100
<b>Cash and cash equivalents at end of year</b>			289,410		424,443

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# BASE 25

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Base 25 is a charitable company limited by guarantee, incorporated in England and Wales and domiciled in England. The registered office is 29 - 31 Temple Street, Wolverhampton, WV2 4AN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### 1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Improvements to leasehold	33.3% Straight line
Fixtures and fittings	15% Reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Key sources of estimation uncertainty**

##### **Deferred and accrued income**

The charity recognises that income, in particular grant income, donated to the charity can relate to extended periods of time that fall in more than one financial year. The process of determining which accounting period the income relates to is deemed a key estimate.

**BASE 25****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	9,936	29	9,965	2,605	12,570	2,605	-	2,605	-	2,605	2,605	
Legacies receivable	-	-	-	10,000	10,000	10,000	20,000	20,000	20,000	20,000	30,000	
	9,936	29	9,965	12,605	22,570	12,605	20,000	32,605	20,000	32,605	32,605	

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Income from charitable activities

	Total funds 2023 £	Total funds 2022 £
Grant income	1,164,105	1,018,495
Sales of services by beneficiaries	390	-
Charitable rental income	1,397	-
	<u>1,165,892</u>	<u>1,018,495</u>
<b>Analysis by fund</b>		
Unrestricted funds	63,326	14,747
Restricted funds	1,102,566	1,003,748
	<u>1,165,892</u>	<u>1,018,495</u>

#### 5 Training and counselling services

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	2022 £
Training and counselling services	<u>92,573</u>	<u>11,475</u>	<u>104,048</u>	<u>83,185</u>

#### 6 Investment Income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank interest receivable	<u>1,174</u>	<u>69</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Expenditure on charitable activities

	Total funds 2023 £	Total funds 2022 £
Staff costs	790,383	532,239
Depreciation and impairment	-	143
Cleaning	25,055	4,369
Repairs and maintenance	9,837	23,347
Sessional counsellor costs	138,139	259,949
Rent	29,808	12,588
Rates and water	2,334	435
Light and heat	27,990	5,320
Insurance	1,570	2,013
Travel and volunteer expenses	12,140	16,260
Bank charges	369	448
Telephone and postage	14,708	9,168
General expenses	40,979	39,366
Training and supervision	8,664	3,017
Other charitable expenditure	23,146	33,503
	<u>1,125,122</u>	<u>942,165</u>
Share of support costs (see note 8)	68,190	75,478
Share of governance costs (see note 8)	21,950	15,322
	<u>1,215,262</u>	<u>1,032,965</u>
<b>Analysis by fund</b>		
Unrestricted funds	149,228	234,268
Restricted funds	1,066,034	798,697
	<u>1,215,262</u>	<u>1,032,965</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support Governance costs		2023		Support Governance costs		2022		Basis of allocation
	£	£	£	£	£	£	£		
Staff costs	52,775	-	52,775	68,042	-	68,042	68,042	Staff time	
Depreciation	5,600	-	5,600	4,358	-	4,358	4,358	Usage	
Rent	1,218	-	1,218	918	-	918	918	Floor Area	
Rates and water	137	-	137	32	-	32	32	Floor Area	
Light and heat	4,468	-	4,468	641	-	641	641	Floor Area	
Insurance	216	-	216	147	-	147	147	Floor Area	
Bank charges	125	-	125	39	-	39	39	Transactions	
Telephone and postage	3,651	-	3,651	1,301	-	1,301	1,301	Usage	
Audit fees	-	19,000	19,000	-	15,322	15,322	15,322	Governance	
Accountancy	-	2,950	2,950	-	-	-	-	Governance	
	68,190	21,950	90,140	75,478	15,322	90,800	90,800		
Analysed between									
Charitable activities	68,190	21,950	90,140	75,478	15,322	90,800	90,800		

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 9 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023 £	2022 £
Audit of the charity's annual accounts	19,000	15,322

#### 10 Trustees

One of the trustees, Alan Jarvis, received expenses from the charity during the year totalling £9,254 (2022 - £6,223). No other trustees (or any persons connected with them) received any expenses from the charity during the year (2022 - £nil).

One of the trustees, Alan Jarvis, received remuneration during the year totalling £41,100 (2022 - £41,100) for his full time role as Head of Service. No other trustees received remuneration during the year (2022 - none).

#### 11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	32	23

  

Employment costs	2023 £	2022 £
Wages and salaries	740,138	521,163
Social security costs	63,662	48,419
Other pension costs	39,358	30,699
	843,158	600,281

No employees earned more than £60,000 per annum (2022 - None).

The average head count of employees during the year was 32 (2022: 23).

The average number of full-time equivalent employees during the year was 30 (2022: 18)

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Tangible fixed assets

	Improvements to leasehold	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	38,419	5,278	17,338	61,035
Additions	-	6,048	12,570	18,618
At 31 March 2023	38,419	11,326	29,908	79,653
<b>Depreciation and impairment</b>				
At 1 April 2022	38,419	3,755	10,811	52,985
Depreciation charged in the year	-	1,098	4,502	5,600
At 31 March 2023	38,419	4,853	15,313	58,585
<b>Carrying amount</b>				
At 31 March 2023	-	6,473	14,595	21,068
At 31 March 2022	-	1,523	6,527	8,050

#### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	257,308	55,911
Prepayments and accrued income	14,542	22,398
	271,850	78,309
<b>Amounts falling due after more than one year:</b>		
Other debtors	20,000	20,000
<b>Total debtors</b>	291,850	98,309

#### 15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,071	9,128
Accruals and deferred income	47,465	35,699
	50,536	44,827

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 16 Deferred income

	2023 £	2022 £
Deferred income bought forward	9,995	36,847
Resources deferred during the year	9,600	9,995
Amounts released from previous years	(9,995)	(36,847)
	<u>9,600</u>	<u>9,995</u>
	<u>9,600</u>	<u>9,995</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>			
	<b>Balance at 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2023</b>
	£	£	£	£
Outreach Counselling	(30,320)	-	-	(30,320)
AMP	(32,843)	-	-	(32,843)
Children in Need/Empower	36,819	35,608	(42,588)	29,839
Safe Project	9,718	46,000	(41,355)	14,363
St Peters	(880)	-	-	(880)
New Cross Hospital	11,927	27,647	(23,937)	15,637
Our Lady and St Chad	9,629	-	-	9,629
Comic Relief Community Challenge	178	-	-	178
Relate	2,805	-	-	2,805
Harmful Sexual Behaviour	2,042	10,028	(10,930)	1,140
Time4ME	5,192	-	-	5,192
CCG Outreach	55,126	32,083	(43,960)	43,249
Childrens Society	3,526	-	-	3,526
BBC CIN Activities	10,582	1,488	(10,225)	1,845
W Mids Police Commissioner	5,202	-	(4,556)	646
SANDWELL Mentoring	138	-	-	138
Detached Outreach	(6,368)	144,532	(138,679)	(515)
MI Choice (Lives without Knives)	534	-	-	534
MI Choice Counselling	30,175	-	-	30,175
Walsall Clued Up	(10,510)	-	(356)	(10,866)
Winter Pressures	4,246	-	-	4,246
Telford CSE	991	2,559	(140)	3,410
Sexual Abuse Forum	2,782	-	-	2,782
WMVRU	646	-	-	646
Sanctuary Cafe	211,393	189,573	(193,889)	207,077
Emotional & Wellbeing	119,301	578,824	(503,106)	195,019
Eveson Trust - Playroom	1,367	-	-	1,367
Lamplight	554	-	(276)	278
WMVRU - Specialist Mentoring Girl/Boy Clued Up	9,086	10,405	(16,771)	2,720
Kickstart Scheme	1,561	-	(3,995)	(2,434)
Big lottery	-	23,510	(21,643)	1,867
Community Matters (National Grid)	-	9,646	(9,628)	18
TBC	-	2,167	-	2,167
Rent deposit	20,000	-	-	20,000
	<u>474,599</u>	<u>1,114,070</u>	<u>(1,066,034)</u>	<u>522,635</u>

Certain of the above restricted funds are in deficit. This is created by costs incurred in advance of the receipt of applicable funding.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### 18 Purposes of restricted funds

##### **Outreach Counselling**

A fund to enable support to be given to young people with emotional problems.

##### **AMP**

A 25 hour programme to raise awareness and understanding around anger issues and anger management for young people between 11 and 16 who are excluded from school.

##### **Children In Need/Empower**

This service delivers support on all aspects of exploitation experienced by young people.

##### **SAFE**

This is a project for young people aged between 11 and 16 who are perpetrators of domestic violence and works on a one to one and group work basis.

##### **St Peters and St Edmunds**

Base 25 deliver a satellite service within the context of the school providing youth work counselling support for students through 1 to 1 and group work interventions. Drop in times are also available for students to help and support on an informal basis.

##### **New Cross Hospital**

This is for a family support worker at Wolverhampton Hospital.

##### **Our Lady and St Chad**

This forms part of the service to St Peters and St Edmunds statement.

##### **Comic Relief Community Challenge**

To provide group and one to one support for young people who self harm.

##### **Relate**

Offering a Counselling Service for Low Mood and Life events within Wolverhampton CCG Primary Care.

##### **Harmful Sexual Behaviour**

Our Reducing Harmful Sexualised Behaviour programme has been slowly developing. Building a reputation for itself both locally and regionally with referral rates beginning to increase month on month.

##### **Time4ME**

This is detailed under the South Staffordshire Partnership.

##### **CCG Outreach**

Improve lives for over 18's with mild to moderate mental health needs, by providing an integrated, person centred, proactive and responsive therapeutic service.

##### **Children's Society**

Provide therapeutic interventions to children and young people aged between 12-18.

##### **BBC CIN Activities**

Provide holiday activities and residentials to look after young people aged 10-18 in Wolverhampton. Children will have improved emotional wellbeing, more positive relationships and increase self belief.

##### **W Mids Police Commissioner**

The aim is to reduce the risk of exposure to gang/youth violence through the use of positive activities to improve self-esteem and raise aspirations.

##### **Sandwell Mentoring**

Employees allocated to this service take on the role of Mentor to young people allocated to them and offer intensive support.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 18 Purposes of restricted funds

(Continued)

##### **Detached outreach**

The purpose of this service is to prevent young people from being sexually exploited; where CSE is taking place, these children and young people have appropriate support.

##### **MI Choice (Lives without knives)**

The aim of the project is to work with young people to increase knowledge around gangs and youth violence through a group work process delivered in the context of schools and community based ventures to reduce the risk of young people joining gangs.

##### **MI Choice Counselling**

This service provided 1:1 confidential sessions, supporting females to access support around the options of pregnancy termination. Sessions are offered at Snow Hill Clinic in the town centre.

##### **Walsall Clued Up**

Clued Up Group work programme is an early intervention programme design to inform, educate and increase awareness of the risks associated with all forms of criminal exploitation where young people are particularly vulnerable.

##### **Winter Pressures**

Service offers an open access service to people living within Wolverhampton aged 18-30 who experience difficulties or increased anxieties engaging with mainstream services. Base 25 provides support to identified people with additional wellbeing, health or social needs. Providing face to face services providing support in real time and providing an essential link to local community and voluntary services.

##### **Telford CSE**

Providing support for individuals exposed to exploitation.

##### **Sexual Abuse Forum**

Workshop designed to raise awareness and prevention.

##### **WMVRU**

Deliver and commission a comprehensive programme of activities designed to prevent and reduce violence and exploitation, applying the public health approach to reducing violence. Over the last eighteen months we have worked with a number of providers delivering a range of interventions to young people, families and communities.

##### **Sanctuary Cafe**

Operates as a drop-in service which provides a safe place to turn to for support for people and their carers who are experiencing a mental health crisis or emotional distress out of hours. NHS staff, local authority and voluntary sector partners work together on site to provide mental health crisis support, with the aim of helping people avoid the need for emergency NHS care. The Café is staffed by experienced and trained mental health workers, social workers plus peer support from people with lived experience of mental health issues.

##### **Emotional & Wellbeing**

Our counsellors use a range of approaches as part of their structured counselling with children and young people. With the option of counselling on a face to face basis, via a digital platform or in open green spaces, our counsellors provide the safe and confidential space for individuals to talk and explore difficulties that they may be having.

##### **Eveson Trust - Playroom**

Funding to support a specialist playroom creating a child-friendly space for therapeutic counselling

##### **Lamplight**

Funding to implement a database to allow Base 25 to record data to support service users.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Purposes of restricted funds

(continued)

##### WMVRU – Specialist Mentoring Girl/Boy Clued Up

Deliver and commission a comprehensive programme of activities designed to prevent and reduce violence and exploitation, applying the public health approach to reducing violence. Over the last eighteen months we have worked with a number of providers delivering a range of interventions to young people, families and communities.

##### Kickstart Scheme

Grant funding from DWP to help provide six months of paid employment for young people, including employability support to develop their work skills and to help them find future employment.

##### Rental Deposit

Donation to assist Base 25 to move to larger premises.

#### 21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	10,647	10,421	21,068	6,081	1,969	8,050
Current assets/(liabilities)	18,510	512,214	530,724	5,295	472,630	477,925
	<u>29,157</u>	<u>522,635</u>	<u>551,792</u>	<u>11,376</u>	<u>474,599</u>	<u>485,975</u>

#### 20 Contingent liabilities

There were no contingent liabilities at 31 March 2023 (2022 - £Nil).

#### 21 Pension Costs

The charity, operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge of £39,358 (2022 - £29,879) represents contributions payable by the company to the fund. There were outstanding contributions at the end of the financial year amounting to £Nil (2022 - £Nil).

#### 24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	40,000	20,648
Between two and five years	145,000	185,000
	<u>185,000</u>	<u>205,648</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 23 Related party transactions

Mrs K A Evans, a member of the Management Committee of Base 25, is employed by Children's Services of the Royal Wolverhampton NHS Trust. The Royal Wolverhampton NHS Trust provided funding to Base 25 of £27,647 (2022 - £25,750).

26 Cash generated from operations	2023 £	2022 £
Surplus for the year	65,817	101,389
Adjustments for:		
Investment income recognised in statement of financial activities	(1,174)	(69)
Loss on disposal of tangible fixed assets	-	143
Depreciation and impairment of tangible fixed assets	5,600	4,358
Movements in working capital:		
(Increase) in debtors	(193,541)	(25,763)
Increase/(decrease) in creditors	5,709	(26,714)
<b>Cash (absorbed by)/generated from operations</b>	<b>(117,589)</b>	<b>53,344</b>

#### 27 Analysis of changes in net funds

The charity had no debt during the year.

**BASE 25**

England & Wales - Charity number 1071727

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# Accounts

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Charity Registration No. 1071727

Company Registration No. 03514910 (England and Wales)

**BASE 25**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

## BASE 25

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee / Trustees</b>	L Beeson T Codner K Evans K Kanda R Stokes A Jarvis C Jones S Linden	(Appointed 21 April 2022) (Appointed 18 November 2022)
<b>Secretary</b>	A Jarvis	
<b>Charity number</b>	1071727	
<b>Company number</b>	03514910	
<b>Registered office</b>	29 - 31 Temple Street Wolverhampton WV2 4AN	
<b>Auditor</b>	Azets Audit Services St Davids Court Union Street Wolverhampton West Midlands United Kingdom WV1 3JE	
<b>Bankers</b>	Unity Trust Bank Plc PO Box 7193 Planetary Road Willenhall United Kingdom WV1 9DG	

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# BASE 25

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## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees are pleased to present their report together with the financial statements of the organisation for the year ended 31 March 2022 which has been prepared to meet and fulfil the requirements of the Companies Act.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 2019)".

#### **Objectives and activities**

Base 25 was founded in the year 1998 and is predominantly young person-centred although the charity has now increased its age range to address identified and presenting needs, charitable organisation that provides services, programmes and projects aimed at improving the lives of young people, families and adults who find it difficult to access mainstream services, particularly those who are marginalised, vulnerable, or at risk.

We seek to work with young people, families and adults in a "holistic" way, meaning that we work with the whole person and do not treat people as a series of issues or problems. Key themes running through our work are confidence building and enabling young people, families and adults to gain self-esteem.

We aim to empower young people, families and adults by responding directly to their needs, giving them the skills to identify pathways for making positive changes in their lives and giving them the tools to do it.

We offer a bespoke service that responds to the changing needs of young people, families and adults and adapts to changes in their lives and in their immediate environment. Rather than feeling threatened by change, we embrace it as a fundamental part of our work with young people, families and adults. As a charity and a non-statutory organisation, we are well placed to be responsive and innovative and we have received many accolades for our work. Examples of innovations that have been developed directly from our work with young people, families and adults include our work with young fathers, our work with young people, families and adults suffering through exposure to domestic violence and our recent work with young people, families and adults around harmful sexual behaviours.

We have a key role in training and developing work with volunteers and with students on placement as well as training other professionals who work with young people, families and adults.

In the same way that our work with young people, families and adults aims to be innovative and responsive, our work with partner organisations such as local secondary schools is needs-led and programmes are developed over a period of time leading us to be, in many cases, trusted co-partners and collaborators rather than simply preferred suppliers.

Our experience and breadth of knowledge gained over many years have led us to be a key stakeholder in developing city-wide strategy in relation to services for young people, families and adults. We regularly participate in forums to share best practices and formulate city-wide and sub-regional strategies.

## **BASE 25**

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

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#### **Strategic overview of service**

Base 25 runs a range of specialised programmes both in its venue in the centre of Wolverhampton as well as in the venues of partner organisations. These range from individual one-to-one services such as counseling based on referral or the needs of individuals; to small group work and theme-based peer education programmes, to larger scale educational programmes for young people, as well as training programmes for fellow professionals working with young people. We are proud of the innovatory nature of our work which has given us a reputation for working in a ground-breaking way around themes that many other organisations find difficult. Such themes include relationships, depression, bullying, family upheaval, grief, domestic violence, gender and sexual orientation and harmful sexual behaviours as well as social issues such as gun and knife crime. Programmes are developed in response to the needs of young people, tested out, evaluated and constantly reviewed in order that we can best meet their changing needs.

When working with partners we aim to build long-term relationships which enable us to develop projects and programmes that can evolve rather than offering one-off, off the shelf "quick fixes".

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities our organisation should undertake.

#### **Services**

##### **Mi choice**

During 2019-20 the local authority Wolverhampton CCG and Head Start jointly tendered to commission a new Emotional Health and Wellbeing Service for young people aged 3 to 25. Across Wolverhampton, Base 25 have been successful in securing this contract, which has a total value over the period of the contract just short of £1,000,000. Due to the service being confronted with COVID, several adaptations had to be made to the service including Green space appointments, virtual appointments and telephone support. But throughout the COVID experience we have maintained and increased our contact with young people. Through additional funding from Wolverhampton CCG, we have been able to invest in the Lamplight system. This system will be used to collect and monitor data which will be utilised across all aspects of Base 25 delivery.

##### **Drop-in**

Our Drop-in service has been most affected out of all of our services by the pandemic, with us being unable to open the building due to social distancing restrictions, leaving many vulnerable young people without access. To support this, our Drop-in service became our "Drop out" service still running five days a week, operating from local parks such as West Park, East Park and Phoenix Park. Staff were also able to maintain contact with young people who were on high-intensity plans, ensuring their emotional wellbeing and safeguarding were risk assessed.

##### **Sanctuary Café**

Sanctuary Cafe is a new service for Base 25 offering out of hours support to Wolverhampton residents over the age of 18 who are either on the verge of crisis or in significant emotional distress. The service operates as both virtual and Drop-in service.

##### **Adult Counselling**

Our Adult Counselling service complements both our Mi Choice service and Sanctuary Cafe. Enabling those who access Sanctuary Cafe long term Therapeutic Support and those who access our Mi Choice service to support young people transitioning to adulthood.

## **BASE 25**

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

---

#### **RHSB**

Our Reducing Harmful Sexualised Behaviour programme has been slowly developing, building a reputation for itself both locally and regionally with referral rates beginning to increase month on month.

#### **Empower**

Our Empower project has increased its range of delivery. Previously the project only focused on young people who had experienced sexual exploitation. The project now delivers support on all aspects of exploitation experienced by young people. Interestingly numbers to the service have increased as we would have expected but the gender balance has changed. For nine years predominantly Empower has supported young women now it supports equal numbers of young men.

#### **SAFE**

Our Safe project continues to develop and as with all services continues to see increased numbers of referrals. Reflecting the Empower project above, the gender demographic for Safe has also changed over the past seven years. The Safe project has predominantly worked with young men. Recent statistics have highlighted a change, with 40% of the clients now being seen by the Safe project are girls and this trend seems to be increasing.

#### **Detached**

Our Detached teams have also changed the delivery model during the pandemic. Using the skill set to maintain contact with young people who are vulnerable to abuse within the household. Deliver food parcels and activity resources to young people. During the pandemic, we have also been commissioned by the police to work with young people on the streets who are not abiding by COVID restrictions.

#### **Achievements and performance**

##### **Financial review**

In times of imposed austerity combined with decreasing resources and mounting insecurities across the sector's funding opportunities the organisation has retained a free reserve sum of £11,376.

The charity does not have a reserves policy however, the trustees are mindful of the need to regularly the level of free reserves held.

Currently our principle funders are Henry Smith Trust, Wolverhampton NHS trust, Wolverhampton CCG, Comic Relief, Wolverhampton CC and Children in Need.

Having deliberated over the opportunities available the trustees have decided to invest the reserves in a bank deposit account.

The trustees have assessed the major risks to which the organisation is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## BASE 25

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### Moving forward

Our aims over the next year are to continue to build our service, both in terms of the range and geographic location. Improve the quality of our services and ensure that we have a robust administration service behind us, both in terms of delivery and human resource, this will mean,

- Updating our website
- Implementing new HR systems
- Embedding Lamplight
- Competing for tenders outside of Wolverhampton
- Consider becoming an accredited training centre

#### Future risk

- NHS Contracts migrating to new NHS trust
- Local Authority spending review
- Staff Retention
- Staff Training
- Implementation of any revised or new COVID restrictions

#### Structure, governance and management

The organisation is a charitable company limited by guarantee and registered as a charity in 1998. The company was established under a Memorandum of Association, which established the objectives and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Beeson  
T Codner  
K Evans  
K Kanda  
R Stokes  
A Jarvis  
A Aitken  
C Jones  
S Linden

(Resigned 22 December 2021)

(Appointed 21 April 2022)

(Appointed 18 November 2022)

The directors of the company are also the charities trustees for the purpose of charity law and under the company's articles are known as members. Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of two years after which they must be re-elected at the next annual general meeting.

Base 25 has a management committee who are scheduled to meet on a quarterly basis and are responsible for the strategic direction & policies of the organisation. The trustees come from a variety of professional backgrounds relevant to the work of the organisation.

The management and responsibility of operational delivery of service provision is delegated to the Head of service counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator.

The head of service is responsible for ensuring the organisation delivers the services specified and that key performance indicators are achieved.

The counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator are responsible for the day to day operational management of the organisation's delivery, staff supervision and the professional development of staff and services.

## BASE 25

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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All trustees are acquainted with the operational delivery of the organisation and are encouraged to spend time observing the project delivery. Induction sessions will be arranged with all new members of the management committee. An information pack is provided to all new trustees along with the Memorandum & Articles, in addition they have full access to the financial statements.

In so far as it is complementary to the organisations objectives the organisation is guided by both local, national & EU policy and relevant codes of practice. The organisation is represented at key local strategic committees, to identify emerging issues and opportunities.

#### **Auditor**

Persuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Azets Audit Services will therefore continue in office.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees and was signed on it's behalf by;



.....  
**K Evans**

Trustee

Dated: ..... 7/12/2022

## **BASE 25**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees, who are also the directors of Base 25 for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BASE 25

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BASE 25

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### Opinion

We have audited the financial statements of Base 25 (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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.

### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BASE 25

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# BASE 25

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BASE 25

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### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

### **Use of our report**

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

**Lee Meredith ACA (Senior Statutory Auditor)**  
**for and on behalf of Azets Audit Services**

.....

**Chartered Accountants**  
**Statutory Auditor**

St Davids Court  
Union Street  
Wolverhampton  
West Midlands  
United Kingdom  
WV1 3JE

## BASE 25

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	4	12,605	20,000	32,605	680	-	680
Income from charitable activities	5	14,747	1,003,748	1,018,495	15,231	659,299	674,530
Training and counselling services	6	83,185	-	83,185	2,106	-	2,106
Investment Income	7	69	-	69	113	-	113
<b>Total income</b>		<u>110,606</u>	<u>1,023,748</u>	<u>1,134,354</u>	<u>18,130</u>	<u>659,299</u>	<u>677,429</u>
<b>Expenditure on:</b>							
Expenditure on charitable activities	8	<u>234,268</u>	<u>798,697</u>	<u>1,032,965</u>	<u>91,651</u>	<u>587,196</u>	<u>678,847</u>
Gross transfers between funds		-	-	-	(33,403)	33,403	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(123,662)	225,051	101,389	(106,924)	105,506	(1,418)
Fund balances at 1 April 2021		<u>135,038</u>	<u>249,548</u>	<u>384,586</u>	<u>241,962</u>	<u>144,042</u>	<u>386,004</u>
<b>Fund balances at 31 March 2022</b>		<u><u>11,376</u></u>	<u><u>474,599</u></u>	<u><u>485,975</u></u>	<u><u>135,038</u></u>	<u><u>249,548</u></u>	<u><u>384,586</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BASE 25

### BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		8,050		7,481
<b>Current assets</b>					
Debtors	14	98,309		72,546	
Cash at bank and in hand		424,443		376,100	
		<u>522,752</u>		<u>448,646</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(44,827)</u>		<u>(71,541)</u>	
Net current assets			477,925		377,105
<b>Total assets less current liabilities</b>			<u>485,975</u>		<u>384,586</u>
<b>Income funds</b>					
Restricted funds	17	474,599		249,548	
Unrestricted funds		11,376		135,038	
		<u>485,975</u>		<u>384,586</u>	

The financial statements were approved by the Trustees on 7/12/2022



.....  
K Evans  
Trustee

Company Registration No. 03514910

## BASE 25

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

---

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		53,344		61,055
<b>Investing activities</b>					
Purchase of tangible fixed assets		(5,070)		-	
Investment income received		69		113	
		<hr/>		<hr/>	
<b>Net cash (used in)/generated from investing activities</b>			(5,001)		113
<b>Net cash used in financing activities</b>			-		-
			<hr/>		<hr/>
<b>Net increase in cash and cash equivalents</b>			48,343		61,168
Cash and cash equivalents at beginning of year			376,100		314,932
			<hr/>		<hr/>
<b>Cash and cash equivalents at end of year</b>			424,443		376,100
			<hr/> <hr/>		<hr/> <hr/>

# BASE 25

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Base 25 is a charitable company limited by guarantee, incorporated in England and Wales and domiciled in England. The registered office is 29 - 31 Temple Street, Wolverhampton, WV2 4AN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### 1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Improvements to leasehold	33.3% Straight line
Fixtures and fittings	15% Reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Change in accounting policy

During the year there were high levels of computer equipment acquired by the charity. Computer equipment had been classified in fixtures & fittings however, given the increased expenditure of this type of asset it was decided it should be a separate class of asset. Upon review of the use economic life it was that the depreciation policy used previously was no longer indicative of the actual lifespan of such assets.

The difference in net book value would be £4,152 had the previous policy been applied.

#### 3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 3 Critical accounting estimates and judgements

(Continued)

##### Key sources of estimation uncertainty

##### Deferred and accrued income

The charity recognises that income, in particular grant income, donated to the charity can relate to extended periods of time that fall in more than one financial year. The process of determining which accounting period the income relates to is deemed a key estimate.

#### 4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	2,605	-	2,605	680
Legacies receivable	10,000	20,000	30,000	-
	<u>12,605</u>	<u>20,000</u>	<u>32,605</u>	<u>680</u>

#### 5 Income from charitable activities

	Total funds	Total funds
	2022	2021
	£	£
Grant income	<u>1,018,495</u>	<u>674,530</u>
Analysis by fund		
Unrestricted funds	14,747	15,231
Restricted funds	<u>1,003,748</u>	<u>659,299</u>
	<u>1,018,495</u>	<u>674,530</u>

#### 6 Training and counselling services

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Training and counselling services	<u>83,185</u>	<u>2,106</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 7 Investment Income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Bank interest receivable	69	113

#### 8 Expenditure on charitable activities

	Total funds 2022	Total funds 2021
	£	£
Staff costs	532,239	359,082
Depreciation and impairment	143	143
Cleaning	4,369	1,700
Repairs and maintenance	23,347	9,335
Sessional counsellor costs	259,949	170,495
Rent	12,588	12,603
Rates and water	435	362
Light and heat	5,320	2,988
Insurance	2,013	1,947
Travel and volunteer expenses	16,260	10,461
Bank charges	448	149
Telephone and postage	9,168	7,364
General expenses	39,366	15,655
Training and supervision	3,017	2,585
Other charitable expenditure	33,503	6,952
	942,165	601,821
Share of support costs (see note 9)	75,478	67,521
Share of governance costs (see note 9)	15,322	9,505
	1,032,965	678,847
<b>Analysis by fund</b>		
Unrestricted funds	234,268	91,651
Restricted funds	798,697	587,196
	1,032,965	678,847

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

#### 9 Support costs

	Support costs	Governance costs	2022 Support costs		Governance costs	2021	Basis of allocation
	£	£	£	£	£	£	
Staff costs	67,795	-	67,795	38,125	-	38,125	Staff time
Depreciation	4,358	-	4,358	1,285	-	1,285	Usage
Rent	918	-	918	3,785	-	3,785	Floor Area
Rates and water	32	-	32	17	-	17	Floor Area
Light and heat	888	-	888	(246)	-	(246)	Floor Area
Insurance	147	-	147	19	-	19	Floor Area
Repairs and maintenance	-	-	-	9,042	-	9,042	Floor Area
Bank charges	39	-	39	41	-	41	Transactions
Telephone and postage	1,301	-	1,301	2,173	-	2,173	Usage
Cleaning	-	-	-	3,840	-	3,840	Floor Area
General expenses	-	-	-	9,433	-	9,433	Staff Time
Bad debts	-	-	-	7	-	7	Usage
Audit fees	-	15,322	15,322	-	9,505	9,505	Governance
	<u>75,478</u>	<u>15,322</u>	<u>90,800</u>	<u>67,521</u>	<u>9,505</u>	<u>77,026</u>	
Analysed between							
Charitable activities	<u>75,478</u>	<u>15,322</u>	<u>90,800</u>	<u>67,521</u>	<u>9,505</u>	<u>77,026</u>	

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### 10 Auditor's remuneration

<b>Fees payable to the charity's auditor and associates:</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Audit of the charity's annual accounts	15,322	9,505

#### 11 Trustees

One of the trustees, Alan Jarvis, received expenses from the charity during the year totalling £6,223 (2021 - £7,527). No other trustees (or any persons connected with them) received any expenses from the charity during the year (2021 - £nil).

One of the trustees, Alan Jarvis, received remuneration during the year totalling £41,100 (2021 - £41,100) for his full time role as Head of Service. No other trustees received remuneration during the year (2021 - none).

#### 12 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	23	15

  

<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	520,916	346,750
Social security costs	48,419	30,575
Other pension costs	30,699	19,882
	600,034	397,207

None of the employees earned more than £60,000 per annum (2021 - None).

The average head count of employees during the year was 23 (2021: 15).

The average number of full-time equivalent employees during the year was 18 (2021: 13)

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 13 Tangible fixed assets

	Improvements to leasehold	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	38,419	19,228	-	57,647
Additions	-	430	4,640	5,070
Disposals	(38,419)	(762)	(920)	(40,101)
Transfer of asset	-	(13,618)	13,618	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	-	5,278	17,338	22,616
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 April 2021	38,419	11,747	-	50,166
Depreciation charged in the year	-	290	4,068	4,358
Eliminated in respect of disposals	(38,419)	(638)	(901)	(39,958)
Transfer of asset	-	(7,644)	7,644	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	-	3,755	10,811	14,566
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 March 2022	-	1,523	6,527	8,050
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	-	7,481	-	7,481
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 14 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	55,911	66,165
Prepayments and accrued income	22,398	6,381
	<u>          </u>	<u>          </u>
	78,309	72,546
	<u>          </u>	<u>          </u>
	<b>2022</b>	<b>2021</b>
	£	£
<b>Amounts falling due after more than one year:</b>		
Other debtors	20,000	-
	<u>          </u>	<u>          </u>
<b>Total debtors</b>	<u>98,309</u>	<u>72,546</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### 15 Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	9,128	11,640
Other creditors	-	34,387
Accruals and deferred income	35,699	25,514
	<u>44,827</u>	<u>71,541</u>

#### 16 Deferred income

	<b>2022</b>	<b>2021</b>
	£	£
Deferred income bought forward	9,995	36,847
Resources deferred during the year	9,600	9,995
Amounts released from previous years	(9,995)	(36,847)
	<u>9,600</u>	<u>9,995</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	
	£	£	£	£
Outreach Counselling	778	-	(31,098)	(30,320)
AMP	(5,751)	-	(27,092)	(32,843)
Children in Need/Empower	19,740	60,547	(43,468)	36,819
Safe Project	10,093	28,800	(29,175)	9,718
St Peters	-	7,336	(8,216)	(880)
New Cross Hospital	9,242	25,960	(23,275)	11,927
Our Lady and St Chad	9,629	-	-	9,629
Comic Relief Community Challenge	(4,760)	17,347	(12,409)	178
Relate	3,115	-	(310)	2,805
Harmful Sexual Behaviour	-	5,484	(3,442)	2,042
Time4ME	5,192	-	-	5,192
CCG Outreach	30,524	35,000	(10,398)	55,126
Childrens Society	3,526	-	-	3,526
BBC CIN Activities	12,348	8,467	(10,233)	10,582
W Mids Police Commissioner	7,258	-	(2,056)	5,202
SANDWELL Mentoring	301	-	(163)	138
Detached Outreach	(21,935)	139,138	(123,571)	(6,368)
MI Choice (Lives without Knives)	534	-	-	534
MI Choice Counselling	113,174	-	(82,999)	30,175
Walsall Clued Up	8,798	3,792	(23,100)	(10,510)
Winter Pressures	4,246	-	-	4,246
Telford CSE	991	-	-	991
Sexual Abuse Forum	4,954	-	(2,172)	2,782
WMVRU	860	-	(214)	646
Sanctuary Café	36,691	174,702	-	211,393
Emotional & Wellbeing	-	453,294	(333,993)	119,301
Eveson Trust - Playroom	-	5,000	(3,633)	1,367
Lamplight	-	8,040	(7,486)	554
WMVRU - Specialist Mentoring Girl/Boy Clued Up	-	25,000	(15,914)	9,086
Kickstart Scheme	-	5,841	(4,280)	1,561
Rent deposit	-	20,000	-	20,000
	<u>249,548</u>	<u>1,023,748</u>	<u>(798,697)</u>	<u>474,599</u>

Certain of the above restricted funds are in deficit. This is created by costs incurred in advance of the receipt of applicable funding.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### 18 Purposes of restricted funds

##### **Outreach Counselling**

A fund to enable support to be given to young people with emotional problems.

##### **AMP**

A 25 hour programme to raise awareness and understanding around anger issues and anger management for young people between 11 and 16 who are excluded from school.

##### **Children In Need/Empower**

This service delivers support on all aspects of exploitation experienced by young people.

##### **SAFE**

This is a project for young people aged between 11 and 16 who are perpetrators of domestic violence and works on a one to one and group work basis.

##### **St Peters and St Edmunds**

Base 25 deliver a satellite service within the context of the school providing youth work counselling support for students through 1 to 1 and group work interventions. Drop in times are also available for students to help and support on an informal basis.

##### **New Cross Hospital**

This is for a family support worker at Wolverhampton Hospital.

##### **Our Lady and St Chad**

This forms part of the service to St Peters and St Edmunds statement.

##### **Comic Relief Community Challenge**

To provide group and one to one support for young people who self harm.

##### **Relate**

Offering a Counselling Service for Low Mood and Life events within Wolverhampton CCG Primary Care.

##### **Harmful Sexual Behaviour**

Our Reducing Harmful Sexualised Behaviour programme has been slowly developing. Building a reputation for itself both locally and regionally with referral rates beginning to increase month on month.

##### **Time4ME**

This is detailed under the South Staffordshire Partnership.

##### **CCG Outreach**

Improve lives for over 18's with mild to moderate mental health needs, by providing an integrated, person centred, proactive and responsive therapeutic service.

##### **Children's Society**

Provide therapeutic interventions to children and young people aged between 12-18.

##### **BBC CIN Activities**

Provide holiday activities and residentials to look after young people aged 10-18 in Wolverhampton. Children will have improved emotional wellbeing, more positive relationships and increase self belief.

##### **W Mids Police Commissioner**

The aim is to reduce the risk of exposure to gang/youth violence through the use of positive activities to improve self-esteem and raise aspirations.

##### **Sandwell Mentoring**

Employees allocated to this service take on the role of Mentor to young people allocated to them and offer intensive support.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### 18 Purposes of restricted funds

(Continued)

##### **Detached outreach**

The purpose of this service is to prevent young people from being sexually exploited; where CSE is taking place, these children and young people have appropriate support.

##### **MI Choice (Lives without knives)**

The aim of the project is to work with young people to increase knowledge around gangs and youth violence through a group work process delivered in the context of schools and community based ventures to reduce the risk of young people joining gangs.

##### **MI Choice Counselling**

This service provided 1:1 confidential sessions, supporting females to access support around the options of pregnancy termination. Sessions are offered at Snow Hill Clinic in the town centre.

##### **Walsall Clued Up**

Clued Up Group work programme is an early intervention programme design to inform, educate and increase awareness of the risks associated with all forms of criminal exploitation where young people are particularly vulnerable.

##### **Winter Pressures**

Service offers an open access service to people living within Wolverhampton aged 18-30 who experience difficulties or increased anxieties engaging with mainstream services. Base 25 provides support to identified people with additional wellbeing, health or social needs. Providing face to face services providing support in real time and providing an essential link to local community and voluntary services.

##### **Telford CSE**

Providing support for individuals exposed to exploitation.

##### **Sexual Abuse Forum**

Workshop designed to raise awareness and prevention.

##### **WMVRU**

Deliver and commission a comprehensive programme of activities designed to prevent and reduce violence and exploitation, applying the public health approach to reducing violence. Over the last eighteen months we have worked with a number of providers delivering a range of interventions to young people, families and communities.

##### **Sanctuary Cafe**

Operates as a drop-in service which provides a safe place to turn to for support for people and their carers who are experiencing a mental health crisis or emotional distress out of hours. NHS staff, local authority and voluntary sector partners work together on site to provide mental health crisis support, with the aim of helping people avoid the need for emergency NHS care. The Café is staffed by experienced and trained mental health workers, social workers plus peer support from people with lived experience of mental health issues.

##### **Emotional & Wellbeing**

Our counsellors use a range of approaches as part of their structured counselling with children and young people. With the option of counselling on a face to face basis, via a digital platform or in open green spaces, our counsellors provide the safe and confidential space for individuals to talk and explore difficulties that they may be having.

##### **Eveson Trust - Playroom**

Funding to support a specialist playroom creating a child-friendly space for therapeutic counselling

##### **Lamplight**

Funding to implement a database to allow Base 25 to record data to support service users.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 18 Purposes of restricted funds

(continued)

##### WMVRU – Specialist Mentoring Girl/Boy Clued Up

Deliver and commission a comprehensive programme of activities designed to prevent and reduce violence and exploitation, applying the public health approach to reducing violence. Over the last eighteen months we have worked with a number of providers delivering a range of interventions to young people, families and communities.

##### Kickstart Scheme

Grant funding from DWP to help provide six months of paid employment for young people, including employability support to develop their work skills and to help them find future employment.

##### Rental Deposit

Donation to assist Base 25 to move to larger premises.

#### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	6,081	1,969	8,050	3,020	4,461	7,481
Current assets/(liabilities)	5,295	472,630	477,925	132,018	245,087	377,105
	<u>11,376</u>	<u>474,599</u>	<u>485,975</u>	<u>135,038</u>	<u>249,548</u>	<u>384,586</u>

#### 20 Contingent liabilities

There were no contingent liabilities at 31 March 2022 (2021 - £Nil).

#### 21 Pension Costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge of £29,879 (2021 - £19,882) represents contributions payable by the company to the fund. There were outstanding contributions at the end of the financial year amounting to £Nil (2021 - £Nil).

#### 22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	20,648	648
Between two and five years	185,000	648
	<u>205,648</u>	<u>1,296</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### 22 Operating lease commitments (Continued)

#### 23 Related party transactions

Mrs K A Evans, a member of the Management Committee of Base 25, is employed by Children's Services of the Royal Wolverhampton NHS Trust. The Royal Wolverhampton NHS Trust provided funding to Base 25 of £25,750 (2021 - £22,780).

24 Cash generated from operations	2022 £	2021 £
Surplus/(deficit) for the year	101,389	(1,418)
Adjustments for:		
Investment income recognised in statement of financial activities	(69)	(113)
Loss on disposal of tangible fixed assets	143	107
Depreciation and impairment of tangible fixed assets	4,358	1,320
Movements in working capital:		
(Increase)/decrease in debtors	(25,763)	66,199
(Decrease) in creditors	(26,714)	(5,040)
<b>Cash generated from operations</b>	<u>53,344</u>	<u>61,055</u>
27 <b>Analysis of changes in net funds</b>		
The charity had no debt during the year.		

**BASE 25**

England & Wales - Charity number 1071727

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# Accounts

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**Charity Registration No. 1071727**

**Company Registration No. 03514910 (England and Wales)**

**BASE 25**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

## BASE 25

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee / Trustees</b>	L Beeson T Codner K Evans K Kanda R Stokes A Jarvis A Aitken
<b>Secretary</b>	Mr A Jarvis
<b>Charity number</b>	1071727
<b>Company number</b>	03514910
<b>Registered office</b>	Castle House Wheelers Fold Wolverhampton United Kingdom WV1 1HN
<b>Auditor</b>	Azets Audit Services Harance House Rumer Hill Business Estate Rumer Hill Road Cannock Staffordshire United Kingdom WS11 0ET
<b>Bankers</b>	Unity Trust Bank Plc PO Box 7193 Planetary Road Willenhall United Kingdom WV1 9DG

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# BASE 25

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Notes to the financial statements	13 - 25

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## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

#### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees are pleased to present their report together with the financial statements of the organisation for the year ended 31 March 2021 which has been prepared to meet and fulfil the requirements of the Companies Act.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 2019)".

#### **Objectives and activities**

Base 25 was founded in the year 1998 and is a young person centred, charitable organisation that provides services, programmes and projects aimed at improving the lives of young people who find it difficult to access mainstream services, particularly those who are marginalised, vulnerable, or at risk.

We seek to work with young people in a "holistic" way, meaning that we work with the whole person and do not treat people as a series of issues or problems. Key themes running through our work are confidence building and enabling young people to gain self-esteem.

We aim to empower young people by responding directly to their needs, giving them the skills to identify pathways for making positive changes in their lives and giving them the tools to do it.

We offer a bespoke service that responds to the changing needs of young people and adapt to changes in their lives and in their immediate environment. Rather than feeling threatened by change we embrace it as a fundamental part of our work with young people. As a charity and a non-statutory organisation we are well placed to be responsive and innovative and we have received many accolades for our work. Examples of innovations that have been developed directly from our work with young people include our work with young fathers, our work with young people suffering through exposure to domestic violence and our recent work with young people around harmful sexual behaviours.

We have a key role in training and developing work with volunteers and with students on placement as well as training other professionals who work with young people.

In the same way that our work with young people aims to be innovative and responsive, our work with partner organisations such as local secondary schools is needs-led and programmes are developed over a period of time leading us to be, in many cases, trusted co-partners and collaborators rather than simply preferred suppliers.

Our experience and breadth of knowledge gained over many years has led us to be a key stakeholder in developing city wide strategy in relation to services for young people. We regularly participate in forums to share best practice and to formulate city-wide and sub-regional strategy.

#### **Strategic overview of service**

Base 25 runs a range of specialised programmes both in its venue in the centre of Wolverhampton as well as in the venues of partner organisations. These range from individual one-to-one services such as counseling based on referral or the needs of individuals; to small group work and theme-based peer education programmes, to larger scale educational programmes for young people, as well as training programmes for fellow professionals working with young people. We are proud of the innovatory nature of our work which has given us a reputation for working in a ground-breaking way around themes that many other organisations find difficult. Such themes include relationships, depression, bullying, family upheaval, grief, domestic violence, gender and sexual orientation and harmful sexual behaviours as well as social issues such as gun and knife crime. Programmes are developed in response to the needs of young people, tested out, evaluated and constantly reviewed in order that we can best meet their changing needs.

When working with partners we aim to build long-term relationships which enable us to develop projects and programmes that can evolve rather than offering one-off, off the shelf "quick fixes".

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities our organisation should undertake.

#### **Services**

##### **Mi choice**

During 2019-20 The local authority Wolverhampton CCG and Head Start jointly tendered to commission a new Emotional Health and Wellbeing Service for young people aged 3 to 25. Across Wolverhampton, Base 25 have been successful in securing this contract, which has a total value of over the period of the contract just short of £1,000,000. Due to the service being confronted with COVID, several adaptations had to be made to the service including Green space appointments, virtual appointments and telephone support. But throughout the COVID experience we have maintained and increased our contact with young people. Through additional funding from Wolverhampton CCG, we have been able to invest in the Lamplight system. This system will be used to collect and monitor data which will be utilised across all aspects of Base 25 delivery.

##### **Drop-in**

Our Drop-in service has been most affected out of all of our services by the pandemic, with us being unable to open the building due to social distancing restrictions. Leaving many vulnerable young people without access. To support this, our Drop-in service became our "Drop out" service still running five days a week. Operating from local parks such as West Park, East Park and Phoenix Park. Staff were also able to maintain contact with young people who were on high-intensity plans, ensuring their emotional wellbeing and safeguarding were risk assessed.

##### **Sanctuary Café**

Sanctuary Cafe is a new Service for Base 25 offering out of hours support to Wolverhampton residents over the age of 18 who are either on the verge of crisis or in significant emotional distress. The service operates as both virtual and Drop-in service.

##### **Adult Counselling**

Our Adult Counselling service complements both our Mi Choice service and Sanctuary Cafe. Enabling those who access Sanctuary Cafe long term Therapeutic Support and those who access our Mi Choice service to support young people transitioning to adulthood.

##### **RHSB**

Our Reducing Harmful Sexualised Behaviour programme has been slowly developing. Building a reputation for itself both locally and regionally with referral rates beginning to increase month on month.

##### **Empower**

Our Empower project has increased its range of delivery. Previously the project only focused on young people who had experienced sexual exploitation. The project now delivers support on all aspects of exploitation experienced by young people. Interestingly numbers to the service have increased as we would have expected but the gender balance has changed. For nine years predominantly Empower has supported young women now it supports equal numbers of young men.

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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#### **SAFE**

Our Safe project continues to develop and as with all services continues to see increased numbers of referrals. Reflecting the Empower project above, the gender demographic for Safe has also changed over the past seven years. The Safe project has predominantly worked with young men. This is now shown change with 40% of the clients now being seen by the Safe project are girls and this trend seems to be increasing.

#### **Detached**

Our Detached teams have also changed the delivery model during the pandemic. Using the skill set to maintain contact with young people who are vulnerable to abuse within the household. Deliver food parcels and activity resources to young people. During the pandemic, we have also been commissioned by the police to work with young people on the streets who are not abiding by COVID restrictions.

#### **Achievements and performance**

##### **Financial review**

In times of imposed austerity combined with decreasing resources and mounting insecurities across the sectors funding opportunities the organisation has retained a free reserve sum of £135,038.

It is the policy of the organisation that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Currently our principle funders are Henry Smith Trust, Health Education England, Wolverhampton CCG, Comic Relief, Wolverhampton CC, Staffordshire CC and Children in Need.

Having deliberated over the opportunities available the trustees have decided to invest the reserves in a bank deposit account.

The trustees have assessed the major risks to which the organisation is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

##### **Moving forward**

Our aims over the next year are to continue to build our service, both in terms of the range and geographic location. Improve the quality of our services and ensure that we have a robust administration service behind us, both in terms of delivery and human resource, this will mean,

- Updating our website
- Implementing new HR systems
- Embedding Lamplight
- Competing for tenders outside of Wolverhampton
- Consider becoming an accredited training centre
- Move to new premises

##### **Future risk**

- NHS Contracts migrating to new NHS trust
- Local Authority spending review
- Staff Retention
- Staff Training
- Implementation of new COVID restrictions

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee and registered as a charity in 1998. The company was established under a Memorandum of Association, which established the objectives and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Beeson  
T Codner  
K Evans  
K Kanda  
R Stokes  
A Jarvis  
A Aitken

The directors of the company are also the charities trustees for the purpose of charity law and under the company's articles are known as members. Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of two years after which they must be re-elected at the next annual general meeting.

Base 25 has a management committee who are scheduled to meet on a quarterly basis and are responsible for the strategic direction & policies of the organisation. The trustees come from a variety of professional backgrounds relevant to the work of the organisation.

The management and responsibility of operational delivery of service provision is delegated to the projects coordinator, counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator.

The projects coordinator is responsible for ensuring the organisation delivers the services specified and that key performance indicators are achieved.

The counselling coordinator, volunteer coordinator, development coordinator and Empower coordinator are responsible for the day to day operational management of the organisation's delivery, staff supervision and the professional development of staff and services.

All trustees are acquainted with the operational delivery of the organisation and are encouraged to spend time observing the project delivery. Induction sessions will be arranged with all new members of the management committee. An information pack is provided to all new trustees along with the Memorandum & Articles, in addition they have full access to the financial statements.

In so far as it is complementary to the organisations objectives the organisation is guided by both local, national & EU policy and relevant codes of practice. The organisation is represented at key local strategic committees, to identify emerging issues and opportunities.

## **BASE 25**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Base 25 for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### **Post reporting date events**

In early March 2020, the COVID-19 virus was declared a global pandemic. The ability to raise income for a number of charities was severely impacted for months whilst governments and their citizens took significant and unprecedented measures to mitigate the consequences of the pandemic.

The trustees are monitoring the ever changing situation and continue to evaluate the charity's ability to raise income and continue charitable activities on an ongoing and foreseeable basis.

Despite the final unknown impact that COVID-19 may or may not have on the charity, the trustees are of the opinion that the charity has adequate resources, thus the trustees have continued to adopt the going concern basis of accounting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

**BASE 25**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees' report was approved by the Board of Trustees and was signed on it's behalf by;



.....  
**K Evans**  
Trustee  
Dated: 17/12/2021 .....

## BASE 25

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BASE 25

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#### Opinion

We have audited the financial statements of Base 25 (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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.

#### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BASE 25

---

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BASE 25

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## BASE 25

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BASE 25

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#### Use of our report

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

*Azets Audit Services*  
Jane Swann BA (Hons) BFP FCA (Senior Statutory Auditor)  
for and on behalf of Azets Audit Services

17-12-2021

Chartered Accountants  
Statutory Auditor

Harance House  
Rumer Hill Business Estate  
Rumer Hill Road  
Cannock  
Staffordshire  
United Kingdom  
WS11 0ET

## BASE 25

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	680	-	680	111,866	-	111,866
Income from charitable activities	4	15,231	659,299	674,530	56,768	660,954	717,722
Training and counselling services	5	2,106	-	2,106	3,835	-	3,835
Investment Income	6	113	-	113	467	-	467
<b>Total income</b>		<b>18,130</b>	<b>659,299</b>	<b>677,429</b>	<b>172,936</b>	<b>660,954</b>	<b>833,890</b>
<b>Expenditure on:</b>							
Expenditure on charitable activities	7	91,651	587,196	678,847	82,833	512,989	595,822
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(73,521)</b>	<b>72,103</b>	<b>(1,418)</b>	<b>90,103</b>	<b>147,965</b>	<b>238,068</b>
Gross transfers between funds		(33,403)	33,403	-	33,001	(33,001)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(106,924)</b>	<b>105,506</b>	<b>(1,418)</b>	<b>123,104</b>	<b>114,964</b>	<b>238,068</b>
Fund balances at 1 April 2020		241,962	144,042	386,004	118,859	29,078	147,937
<b>Fund balances at 31 March 2021</b>		<b>135,038</b>	<b>249,548</b>	<b>384,586</b>	<b>241,963</b>	<b>144,042</b>	<b>386,005</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BASE 25

### BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		7,481		8,909
<b>Current assets</b>					
Debtors	13	72,546		138,745	
Cash at bank and in hand		376,100		314,932	
		<u>448,646</u>		<u>453,677</u>	
<b>Creditors: amounts falling due within one year</b>	14	(71,541)		(76,581)	
Net current assets			377,105		377,096
<b>Total assets less current liabilities</b>			<u>384,586</u>		<u>386,005</u>
<b>Income funds</b>					
Restricted funds	16		249,548		144,042
Unrestricted funds			135,038		241,963
			<u>384,586</u>		<u>386,005</u>

The financial statements were approved by the Trustees on ..17/12/2021.....



K Evans  
Trustee

Company Registration No. 03514910

# BASE 25

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Charity information

Base 25 is a charitable company limited by guarantee, incorporated in England and Wales and domiciled in England. The registered office is Castle House, Wheelers Fold, Wolverhampton, WV1 1HN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies (Continued)

##### 1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Improvements to leasehold	33.3% Straight line
Fixtures and fittings	15% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	680	111,866

#### 4 Income from charitable activities

	Total funds 2021	Total funds 2020
	£	£
Grant income	674,530	717,722
Analysis by fund		
Unrestricted funds	15,231	56,768
Restricted funds	659,299	660,954
	674,530	717,722

#### 5 Training and counselling services

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Training and counselling services	2,106	3,835

#### 6 Investment Income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Bank interest receivable	113	467

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 7 Expenditure on charitable activities

	Total funds 2021 £	Total funds 2020 £
Staff costs	359,082	256,009
Depreciation and impairment	143	1,811
Cleaning	1,700	323
Repairs and maintenance	9,335	4,409
Sessional counsellor costs	170,495	190,392
Rent	12,603	13,125
Rates and water	362	283
Light and heat	2,988	3,988
Insurance	1,947	1,652
Travel and volunteer expenses	10,461	15,253
Bank charges	149	179
Telephone and postage	7,364	6,986
General expenses	15,655	18,244
Training and supervision	2,585	8,227
Other charitable expenditure	6,952	11,226
	<u>601,821</u>	<u>532,107</u>
Share of support costs (see note 8)	67,521	56,215
Share of governance costs (see note 8)	9,505	7,500
	<u>678,847</u>	<u>595,822</u>
<b>Analysis by fund</b>		
Unrestricted funds	91,651	82,833
Restricted funds	587,196	512,989
	<u>678,847</u>	<u>595,822</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	38,125	-	38,125	32,889	-	32,889
Depreciation	1,285	-	1,285	640	-	640
Rent	3,785	-	3,785	2,615	-	2,615
Rates and water	17	-	17	39	-	39
Light and heat	(246)	-	(246)	931	-	931
Insurance	19	-	19	211	-	211
Repairs and maintenance	9,042	-	9,042	5,357	-	5,357
Bank charges	41	-	41	74	-	74
Telephone and postage	2,173	-	2,173	1,273	-	1,273
Cleaning	3,840	-	3,840	4,227	-	4,227
General expenses	9,433	-	9,433	7,959	-	7,959
Bad debts	7	-	7	-	-	-
Audit fees	-	9,505	9,505	-	7,500	7,500
	<u>67,521</u>	<u>9,505</u>	<u>77,026</u>	<u>56,215</u>	<u>7,500</u>	<u>63,715</u>
Analysed between Charitable activities	<u>67,521</u>	<u>9,505</u>	<u>77,026</u>	<u>56,215</u>	<u>7,500</u>	<u>63,715</u>

#### 9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

**Fees payable to the charity's auditor and associates:**

	2021 £	2020 £
Audit of the charity's annual accounts	<u>9,505</u>	<u>7,500</u>

#### 10 Trustees

One of the trustees, Alan Jarvis, received expenses from the charity during the year totalling £7,527 (2020 - £8,150). No other trustees (or any persons connected with them) received any expenses from the charity during the year (2020 - £nil).

One of the trustees, Alan Jarvis, received remuneration during the year totalling £41,100 (2020 - £37,000) for his full time role as Head of Service. No other trustees received remuneration during the year (2020 - none).

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	15	12
	<u>15</u>	<u>12</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	346,750	255,472
Social security costs	30,575	20,643
Other pension costs	19,882	12,783
	<u>397,207</u>	<u>288,898</u>

None of the employees earned more than £60,000 per annum (2020 - None).

#### 12 Tangible fixed assets

	Improvements to leasehold £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020	38,419	19,575	57,994
Disposals	-	(347)	(347)
	<u>38,419</u>	<u>19,228</u>	<u>57,647</u>
At 31 March 2021			
<b>Depreciation</b>			
At 1 April 2020	38,419	10,666	49,085
Depreciation charged in the year	-	1,320	1,320
Eliminated in respect of disposals	-	(239)	(239)
	<u>38,419</u>	<u>11,747</u>	<u>50,166</u>
At 31 March 2021			
<b>Carrying amount</b>			
At 31 March 2021	-	7,481	7,481
	<u>-</u>	<u>7,481</u>	<u>7,481</u>
At 31 March 2020	-	8,909	8,909
	<u>-</u>	<u>8,909</u>	<u>8,909</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

<b>13 Debtors</b>		
	<b>2021</b>	<b>2020</b>
	£	£
Amounts falling due within one year:		
Trade debtors	66,165	124,814
Prepayments and accrued income	6,381	13,931
	<u>72,546</u>	<u>138,745</u>
	<u><u>72,546</u></u>	<u><u>138,745</u></u>
<b>14 Creditors: amounts falling due within one year</b>		
	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	11,640	39,338
Other creditors	34,387	1,307
Accruals and deferred income	25,514	35,936
	<u>71,541</u>	<u>76,581</u>
	<u><u>71,541</u></u>	<u><u>76,581</u></u>
<b>15 Deferred income</b>		
	<b>2021</b>	<b>2020</b>
	£	£
Deferred income bought forward	9,995	36,847
Resources deferred during the year	9,600	9,995
Amounts released from previous years	(9,995)	(36,847)
	<u>9,600</u>	<u>9,995</u>
	<u><u>9,600</u></u>	<u><u>9,995</u></u>

Deferred income comprises of grant income paid for in advance which relates to the period to 30 June 2021.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
Outreach Counselling	(292)	26,201	(25,131)	-	778
AMP	(9,717)	15,725	(11,759)	-	(5,751)
Children in Need/Empower	27,520	29,819	(37,599)	-	19,740
Safe Project	6,831	39,494	(36,232)	-	10,093
St Peters	(12,674)	24,981	(27,713)	15,406	-
New Cross Hospital	5,495	22,780	(19,033)	-	9,242
BRFC Secondments	3	-	-	(3)	-
Our Lady and St Chad	9,629	-	-	-	9,629
Comic Relief Community Challenge	(9,061)	23,473	(19,172)	-	(4,760)
Eveson Project	(231)	-	-	231	-
Perton Youth Project	(753)	-	-	753	-
Relate	2,391	10,667	(9,943)	-	3,115
Harmful Sexual Behaviour	(16,031)	-	-	16,031	-
Time4ME	12,434	-	(7,242)	-	5,192
Talent Match	(751)	-	-	751	-
CCG Outreach	38,559	26,784	(34,819)	-	30,524
Childrens Society	4,369	-	(843)	-	3,526
BBC CIN Activities	2,319	9,955	74	-	12,348
W Mids Police Commissioner	7,258	-	-	-	7,258
SAFER Streets WTON	(5,037)	-	-	5,037	-
Sandwell Mentoring	484	-	(183)	-	301
Detatched Outreach	(5,891)	75,540	(91,584)	-	(21,935)
MI Choice (Lives without knives)	534	-	-	-	534
Headway	(234)	-	-	234	-
MI Choice Counselling	75,662	290,490	(247,941)	(5,037)	113,174
Walsall Clued Up	5,989	5,000	(2,191)	-	8,798
Winter Pressures	4,246	-	-	-	4,246
Telford CSE	991	-	-	-	991
Sexual Abuse Forum	-	7,890	(2,936)	-	4,954
WMVRU	-	7,500	(6,640)	-	860
Sanctury Cafe	-	43,000	(6,309)	-	36,691
	<u>144,042</u>	<u>659,299</u>	<u>(587,196)</u>	<u>33,403</u>	<u>249,548</u>

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 16 Restricted funds

(Continued)

Certain of the above restricted funds are in deficit. This is created by costs incurred in advance of the receipt of applicable funding.

During the year an exercise was completed to correct historic allocation differences across projects and funds. This is represented by transfers from restricted funds.

Transfers from unrestricted funds represent the absorption of irrecoverable costs.

#### 17 Purposes of restricted funds

##### **Outreach Counselling**

A fund to enable support to be given to young people with emotional problems.

##### **AMP**

A 25 hour programme to raise awareness and understanding around anger issues and anger management for young people between 11 and 16 who are excluded from school.

##### **Children In Need/Empower**

This service delivers support on all aspects of exploitation experienced by young people.

##### **SAFE**

This is a project for young people aged between 11 and 16 who are perpetrators of domestic violence and works on a one to one and group work basis.

##### **St Peters and St Edmunds**

Base 25 deliver a satellite service within the context of the school providing youth work counselling support for students through 1 to 1 and group work interventions. Drop in times are also available for students to help and support on an informal basis.

##### **New Cross Hospital**

This is for a family support worker at Wolverhampton Hospital.

##### **B.R.F.C. Secondments**

Employees allocated to this service take on the role of Key Worker to families allocated to them and offer intensive support.

##### **Our Lady and St Chad**

This forms part of the service to St Peters and St Edmunds statement.

##### **Comic Relief Community Challenge**

To provide group and one to one support for young people who self harm.

##### **Eveson Trust**

To provide a service for young people who are at risk of sexual exploitation. The focus of the work is around protective behaviours, staying safe and sexual health.

##### **Perton Youth Project**

Employees allocated to this service take on the role of a Drop In centre to offer support and guidance.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 17 Purposes of restricted funds

(Continued)

##### **Relate**

Offering a Counselling Service for Low Mood and Life events within Wolverhampton CCG Primary Care.

##### **Harmful Sexual Behaviour**

Our Reducing Harmful Sexualised Behaviour programme has been slowly developing. Building a reputation for itself both locally and regionally with referral rates beginning to increase month on month.

##### **Time4ME**

This is detailed under the South Staffordshire Partnership.

##### **Talent Match**

The project will provide community based 'safe places' where young adults can go to receive intensive mentoring support as well as accessing information, advice, guidance and a wide range of bespoke support packages.

##### **CCG Outreach**

Improve lives for over 18's with mild to moderate mental health needs, by providing an integrated, person-centred, proactive and responsive therapeutic service.

##### **Children's Society**

Provide therapeutic interventions to children and young people aged between 12-18.

##### **BBC CIN Activities**

Provide holiday activities and residentials to look after young people aged 10-18 in Wolverhampton. Children will have improved emotional wellbeing, more positive relationships and increase self belief.

##### **W Mids Police Commissioner**

The aim is to reduce the risk of exposure to gang/youth violence through the use of positive activities to improve self-esteem and raise aspirations.

##### **SWP - Safer Streets**

The aim of the project is to identify locations in the city where young people congregate with a view to engaging them in a process of informal education through a detached youth work approach.

##### **Sandwell Mentoring**

Employees allocated to this service take on the role of Mentor to young people allocated to them and offer intensive support.

##### **Detached outreach**

The purpose of this service is to prevent young people from being sexually exploited; where CSE is taking place, these children and young people have appropriate support.

##### **MI Choice (Lives without knives)**

The aim of the project is to work with young people to increase knowledge around gangs and youth violence through a group work process delivered in the context of schools and community based ventures to reduce the risk of young people joining gangs.

##### **Headway**

Supporting people dealing with the effects of acquired brain injury.

##### **MI Choice Counselling**

This service provided 1:1 confidential sessions, supporting females to access support around the options of pregnancy termination. Sessions are offered at Snow Hill Clinic in the town centre.

## BASE 25

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 17 Purposes of restricted funds

(continued)

##### Walsall Clued Up

Clued Up Group work programme is an early intervention programme design to inform, educate and increase awareness of the risks associated with all forms of criminal exploitation where young people are particularly vulnerable.

##### Winter Pressures

Service offers an open access service to people living within Wolverhampton aged 18-30 who experience difficulties or increased anxieties engaging with mainstream services. Base 25 provides support to identified people with additional wellbeing, health or social needs. Providing face to face services providing support in real time and providing an essential link to local community and voluntary services.

##### Telford CSE

Providing support for individuals exposed to exploitation.

##### Sexual Abuse Forum

Workshop designed to raise awareness and prevention.

##### WMVRU

Deliver and commission a comprehensive programme of activities designed to prevent and reduce violence and exploitation, applying the public health approach to reducing violence. Over the last eighteen months we have worked with a number of providers delivering a range of interventions to young people, families and communities.

##### Sanctuary Cafe

Operates as a drop-in service which provides a safe place to turn to for support for people and their carers who are experiencing a mental health crisis or emotional distress out of hours. NHS staff, local authority and voluntary sector partners work together on site to provide mental health crisis support, with the aim of helping people avoid the need for emergency NHS care. The Café is staffed by experienced and trained mental health workers, social workers plus peer support from people with lived experience of mental health issues.

#### 18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	3,020	4,461	7,481	3,623	5,286	8,909
Current assets/ (liabilities)	132,018	245,087	377,105	238,340	138,756	377,096
	<u>135,038</u>	<u>249,548</u>	<u>384,586</u>	<u>241,963</u>	<u>144,042</u>	<u>386,005</u>

#### 19 Contingent liabilities

There were no contingent liabilities at 31 March 2021 (2020 - £Nil).

## **BASE 25**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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#### **20 Pension Costs**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge of £19,882 (2020 - £12,783) represents contributions payable by the company to the fund. There were outstanding contributions at the end of the financial year amounting to £Nil (2020 - £1,307).

#### **21 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, totalling £1,296 (2020 - £1,944).

#### **22 Capital commitments**

At 31 March 2021 the charity had capital commitments totalling £Nil (2020 - £20,000).

#### **23 Related party transactions**

Mrs K A Evans, a member of the Management Committee of Base 25, is employed by Children's Services of the Royal Wolverhampton NHS Trust. The Royal Wolverhampton NHS Trust provided funding to Base 25 of £22,780 (2020 - £20,510).