

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**

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#### **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**

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**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

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<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.

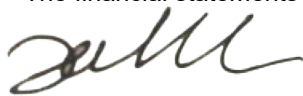
## BASE 25

### 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

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	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	
<b>Net cash (used in)/generated from investing activities</b>			(5,001)		113
<b>Net cash used in financing activities</b>			-		-
<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
<b>Cash and cash equivalents at end of year</b>			424,443		376,100

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# 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

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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 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

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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 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 2022 £	Total funds 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	Governance
	<u>75,478</u>	<u>15,322</u>	<u>90,800</u>	<u>67,521</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>77,026</u>	

## BASE 25

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

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#### 10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2022 £	2021 £
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:

	2022 Number	2021 Number
	23	15
Employment costs	2022 £	2021 £
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	-
At 31 March 2022	-	5,278	17,338	22,616
<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	-
At 31 March 2022	-	3,755	10,811	14,566
<b>Carrying amount</b>				
At 31 March 2022	-	1,523	6,527	8,050
At 31 March 2021	-	7,481	-	7,481

#### 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
	78,309	72,546
	2022	2021
	£	£
<b>Amounts falling due after more than one year:</b>		
Other debtors	20,000	-
<b>Total debtors</b>	98,309	72,546

## 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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
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

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#### 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

#### 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>	<b>53,344</b>	<b>61,055</b>
27	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		