

COMPANY REGISTRATION NUMBER: 03648122
CHARITY REGISTRATION NUMBER: 1072028

Youth Enquiry Service, Brixham Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023



WESTCOTTS
Chartered accountants
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

| | Page |
|--|-------------|
| Trustees' annual report (incorporating the directors' report) | 1 |
| Independent examiner's report to the trustees | 8 |
| Statement of financial activities (including income and expenditure account) | 9 |
| Statement of financial position | 10 |
| Notes to the financial statements | 11 |
| The following pages do not form part of the financial statements | |
| Detailed statement of financial activities | 25 |
| Notes to the detailed statement of financial activities | 27 |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Youth Enquiry Service, Brixham Limited

Charity registration number 1072028

Company registration number 03648122

Principal office and registered office The Edge
Bolton Street
Brixham
Devon
TQ5 9DH

The trustees

| | |
|-------------|-------------------------------|
| R A Snell | (Appointed 10 September 2022) |
| M N Harrod | (Retired 10 September 2022) |
| A M Stemmer | |
| B E Stevens | (Retired 20 September 2022) |
| A R Tilley | (Retired 22 July 2023) |
| L P Murphy | (Appointed 10 September 2022) |
| K Griffith | (Appointed 10 September 2022) |
| A Carton | (Appointed 21 May 2022) |

Company secretary

C Guy

Independent examiner

M D Crabtree (FCCA)
Westcotts
Chartered Accountants
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing document

The charity is controlled by its governing document, memorandum and articles of association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Trustees

New trustees are appointed by advertising on our website and on a volunteering website, we also approach people who are interested and committed to supporting our charity.

Prospective trustees are invited to attend a trustee meeting as an observer, if they are interested in becoming a trustee the current trustees then go through an interview procedure.

We have a booklet that explains the role and responsibilities of trustees.

New trustees are made aware of their responsibilities, including the safe management of the charity's assets and participation towards key decisions, upon their induction.

Volunteers

The average number of volunteers who supported the charity during this period were between 50 and 60. Roles and Responsibilities of Volunteers include:

- Supporting the Music Projects
- Charity Shop volunteering
- Supporting YES Charity Events
- General volunteering at The Edge (the home of the charity)
- Food Bank support

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Objective of the charity is to create a welcoming and supportive space where people of all ages and all backgrounds can come together to create opportunities.

Our vision is for a vibrant Brixham, where everyone feels valued, connected and able to live fulfilled lives. We believe in doing things with people and not for people.

The trustees have paid due regard to the Charity Commission's guidance on public benefit.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Charitable activities

This has been a very busy year for the charity as we rebuilt the activities that had been put on hold during the pandemic and met the needs of the local people who have been badly affected by the steep rise in the cost of living. Brixham is in an area where wages are low and employment opportunities scarce.

Anxiety and Stress related problems have also been increasing as people try to make ends meet but are finding the strain too hard to cope with. These issues then cause relationship problems and health problems for some of the people we are seeing come into YES.

Our support workers have been helping people with the following issues:

- Benefit checks
- Bills and financial awareness
- Blue badge applications
- Carers allowance
- Care home fees
- Community care
- Council tax
- Debt and budgeting
- Devon Home Choice registration (online applications)
- Domestic abuse issues
- Eviction issues
- Employment education and training
- Energy and utility bills
- Food bank
- Government Gateway problems
- Health issues
- Housing
- Housing benefit
- Job applications and help with C.V's
- Pension queries
- P.I.P. claims
- Relationships and family issues
- Support for refugees
- Universal Credit
- Wellbeing
- Work capability assessments

Number of people using YES Brixham from the beginning of April 2022 to the end of March 2023:

- Client visits - 9,784
- Individual clients - 2,894
- Food parcels - 363
- Visits to the Community Fridge (opened at the end of June 2022) - 1,121
- Housing issues - 64
- Benefits and form filling - 212

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Charitable activities *(continued)*

During the months of November through to the end of March 2023 we opened the premises as a Warm Space / Warm Welcome Hub where people could come to socialise, have warm drinks, and or soup and take part in any activities that were on offer. We had over 202 people use the premises for this, and each visited the building on many occasions.

The Meet, Cook, Eat initiative that we started last year to bring together those people who are feeling very isolated or are facing problems with their mental health continues to be popular and well supported. We continue to find that food and its preparation usually breaks down barriers that people have, and they relax as they together cook a meal which they then share and offer to other people using the centre. Any portions not eaten are either taken home or frozen to use in our food bank.

The Food Bank at YES continues to be in demand as local people struggle with their bills which are rising. We are increasingly seeing people that are in low paid work requesting food parcels in the third and fourth week of each month as they run out of money. It is often hard for these people to ask for help, and we hope that by getting funding to open a Community Fridge that is accessible during our opening hours helps with this. The fridge and baskets of vegetables, bread and other food items are housed in an area of the building that is easily accessible and has a separate entrance. We get food from local businesses and supermarkets donated to us and we have found that local people also add items they do not need.

YES, continues to offer a Home from Hospital service to support people leaving hospital as they go back to their homes. This helps to free up hospital beds for other patients. The local Doctors surgeries also refer people to us that need support to stay in their homes. Together with our Handy Person Service we are able to help with moving furniture around, putting up rails to aid access to homes, repairing toilet seats, small DIY jobs and repairs and sometimes heating food or shopping.

YES, Young Volunteers continued to meet weekly and during the year they took part in litter picks and beach cleans locally. On litter picks they found the number of cigarette butts that were collected to be much higher than expected, on one litter pick we used a counter, and it registered 1,200 over a relatively small area. The Railway Garden that was made by this group continues to be appreciated by all ages of the community and the young volunteers continue to maintain this during the year, weeding, watering, and planting as necessary. It won an outstanding award as part of Britain in Bloom and a Gold Award in Brixham in Bloom.

The group again made small gifts to give out on a Random Acts of Kindness day in the town of Brixham. They gave out 500 small gifts to people at the switching on of the Christmas lights. They then constructed and delivered another free Christmas Grotto for the children of Brixham. We kept the booking system we had started last year as we found that it was much easier to control the number of people going through the grotto at any given time. The theme was Winter Wonderland, and it took 542 volunteer hours to construct. It had a wandering bark path meandering through a forest of Christmas trees, passing a reindeer, an igloo and a waterfall before coming to where Santa sat in a Sleigh. We had 532 children visit the grotto and each received presents, who were accompanied by adults totalling 1,429.

The young volunteers have collected crisp packets and are making them into blankets to give to any homeless people that are in our town.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Charitable activities *(continued)*

Activities held at The Edge / YES Brixham:

- Bereavement Support Group
- Brixham Folk Club
- Circuit training
- Community Dance
- Digital Empowerment
- Drumming Workshop
- Meet Cook Eat
- Mental Health Support Group
- Music (two groups and one inter-generational one for young people)
- Music Events (four per year)
- Trapeze Yoga
- Ukrainian Support Group
- Yoga
- Young volunteers

Music@TheEdge

During the past year 4,761 interactions with all strands of the organisation of which 1,576 were regular participants. Music@TheEdge recorded 753 of these of which 592 interactions were with regulars.

We delivered three in-house live music events which have been attended at capacity for our venue and which have included other musical project / organisations including the Brixham Folk Club, Quay Harmony Choir, Tom Beattie, The Darkside of Pink Floyd and the Brixham Bell Ringers.

Music@TheEdge performed seven gigs at community events and has created five Music Videos.

Music@TheEdge has been primarily funded by The People's Health Trust and Youth Music. This funding finishes in April 2023, but we have several pending applications for future funding.

The project has been very well supported by a volunteer team including a former participant of the project who has volunteered consistently during the last 12 months.

Charity Shop

The YES Charity Shop continues to bring in revenue for the Charity and is very much valued in the community. We have a bank of volunteers and also have young people volunteering as part of their Duke of Edinburgh award and also people on community service. The shop is valuable for directing people needing support up to The Edge who may not otherwise know what YES offers.

Makers Space

This is situated in the charity shop and is a place for people to take part in workshops or groups offering craft activities. There are opportunities for people to take part in activities that are free to access and include, sewing, mending, upcycling, beading, chess, and other crafts using materials and equipment that have been donated.

Men's Sheds

This group which meets above the charity shop continues to be very active in repairing, making and refurbishing. The group meet from Monday to Saturday and as well as making and repairing things for the charity shop or themselves, repair tools and sewing machines to send to Africa.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Staff Wellbeing

We have been aware that our staff and volunteers are being put under increasing pressure as the demand for our services has increased. To guard the wellbeing of the staff and volunteers we have put in place opportunities for the team to relax and get together away from work. These away days have proved invaluable in keeping the team positive and to together build a stronger workforce.

YES Homes

We have had tenants in all our flats during this financial year. All the tenants are vulnerable in some way. We did have problems with one tenant, but this was resolved. At present we have eight flats, three houses and two small retail units that are let out to local people. The value of the properties in September 2021 was £1.92M.

Serious Incident Report

The Charity had entered into a contract to purchase a redundant doctor's surgery adjacent to a property already within its portfolio with the aim of converting the space to provide further affordable accommodation. The terms of the contract required a 10% deposit with the remainder of the balance to be paid prior to completion. The funding package which was put in place for the remaining 90% could not complete within the agreed dates and as a result the 10% deposit and associated costs of purchase, amounting to approximately £73,000, have been lost.

An independent review has been undertaken to identify the ways in which the charity can protect itself from further exposure to loss, as it follows its aspiration to increase provision of affordable housing in the town. This review was undertaken by Mark Cotton Consultancy.

The Vendors of the property did not retain the full deposit and returned £14,300 to the charity.

The impact of this incident has been financial loss and increased stress levels for the management team. This has resulted in reduced morale and worry as the situation unfolded.

The trustees of YES Brixham are satisfied that the action taken in response to the incident has given them assurance that the incident was properly managed and reported to the Charity Commission.

As a result of the lost money, YES Brixham trustees have told the YES Homes Brixham CIC directors that they were not going to look at registering as a Registered Provider for Social Housing. YES Homes Brixham CIC was wound up on the 3rd January 2023.

Financial review

Total income received during the year was £368,327 (2022 - £360,987) of which £100,655 (2022 - £46,089) related to donations and grants. The remaining £267,672 (2022 - £314,898) included trading activities, investments and other income.

Total expenditure was £423,381 (2022 - £445,583) of which £385,643 (£412,397) was spent on charitable activities.

Reserves

The sum of £1,272,144 (£1,327,198) remains in our funds, with unrestricted funds of £765,171 (2022 - £713,742) and restricted funds of £506,973 (2022 - £613,456). The trustees agree that we will aim to hold a minimum of three months and a maximum of six months in reserve, based on regular expenditure and this equates to approximate £96,000 per quarter. The current free reserves are £51,395 (£66,177), but due to the diverse income streams the trustees are confident that any shortfall would be met if it was required.

We are constantly looking for opportunities and unrestricted funding, although this is hard to find. We are also looking to build more rental properties to generate more income and strengthen our sustainability.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

During the coming 12 months April 2023 - March 2024 we plan to look at further funding opportunities for core funding including partnership working and increasing our delivery of projects for the local authority.

We will continue to look at ways of supporting the wellbeing of members of the local community especially in these times of increasing food, energy and housing costs. Many people in the local community are finding that they are financially not able to make ends meet and need help and support to become financially resilient.

Of equal importance is the wellbeing of our staff and volunteers and we will continue to keep their needs addressed, especially in regard to the increased workload they are carrying as a result of the escalation in demand for our services.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19/12/23 and signed on behalf of the board of trustees by:


.....
R A Snell
Trustee

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Youth Enquiry Service, Brixham Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Youth Enquiry Service, Brixham Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

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


.....
M D Crabtree (FCCA)

Independent Examiner
Westcotts
Petitor House
Nicholson Road
Torquay
Devon, TQ2 7TD

22/12/23

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

| | | | 2023 | | 2022 |
|--|-------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 91,370 | 9,285 | 100,655 | 46,089 |
| Charitable activities | 6 | 148,745 | 43,109 | 191,854 | 236,642 |
| Other trading activities | 7 | 74,109 | — | 74,109 | 69,987 |
| Investment income | 8 | 220 | — | 220 | — |
| Other income | 9 | 2,689 | (1,200) | 1,489 | 8,269 |
| Total income | | <u>317,133</u> | <u>51,194</u> | <u>368,327</u> | <u>360,987</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of other trading activities | 10 | 37,738 | — | 37,738 | 33,186 |
| Expenditure on charitable activities | 11,12 | 278,774 | 106,869 | 385,643 | 412,397 |
| Total expenditure | | <u>316,512</u> | <u>106,869</u> | <u>423,381</u> | <u>445,583</u> |
| Net expenditure | | <u>621</u> | <u>(55,675)</u> | <u>(55,054)</u> | <u>(84,596)</u> |
| Transfers between funds | | 50,808 | (50,808) | — | — |
| Other recognised gains and losses | | | | | |
| Other recognised gains/(losses) | | — | — | — | 272,972 |
| Net movement in funds | | <u>51,429</u> | <u>(106,483)</u> | <u>(55,054)</u> | <u>188,376</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 713,742 | 613,456 | 1,327,198 | 1,138,822 |
| Total funds carried forward | | <u>765,171</u> | <u>506,973</u> | <u>1,272,144</u> | <u>1,327,198</u> |

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

The notes on pages 11 to 23 form part of these financial statements

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

| | Note | 2023 £ | 2022 £ |
|--|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Tangible fixed assets | 18 | 2,163,314 | 1,936,870 |
| Current assets | | | |
| Debtors | 19 | 19,110 | 25,219 |
| Cash at bank and in hand | | 58,470 | 89,706 |
| | | <u>77,580</u> | <u>114,925</u> |
| Creditors: amounts falling due within one year | 20 | <u>26,185</u> | <u>48,748</u> |
| Net current assets | | <u>51,395</u> | <u>66,177</u> |
| Total assets less current liabilities | | <u>2,214,709</u> | <u>2,003,047</u> |
| Creditors: amounts falling due after more than one year | 21 | <u>942,565</u> | <u>675,849</u> |
| Net assets | | <u><u>1,272,144</u></u> | <u><u>1,327,198</u></u> |
| Funds of the charity | | | |
| Restricted funds | | 506,973 | 613,456 |
| Unrestricted funds | | <u>765,171</u> | <u>713,742</u> |
| Total charity funds | 23 | <u><u>1,272,144</u></u> | <u><u>1,327,198</u></u> |

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on

19/12/23

and are signed on behalf of the board by:


R A Snell
Trustee

The notes on pages 11 to 23 form part of these financial statements

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Edge, Bolton Street, Brixham, Devon, TQ5 9DH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue, as there are sufficient free reserves and own a portfolio of properties.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|----------------------------------|---|----------------------|
| Freehold property | - | 2% Straight Line |
| Fixtures, fittings and equipment | - | 20% Reducing balance |
| Motor vehicles | - | 25% Reducing balance |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year he or she ceases to be a member.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General | 24,343 | — | 24,343 |
| Shop | — | — | — |
| Staying Put | — | — | — |
| Young Volunteers | — | — | — |
| | | | |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
| Grants | | | |
| General | 46,857 | — | 46,857 |
| Tudor Trust | 18,500 | — | 18,500 |
| Brixham Youth Hub and Young Volunteers | 1,670 | — | 1,670 |
| Picking up the Pieces and People's Health Trust | — | 9,285 | 9,285 |
| Jewson | — | — | — |
| Recycling | — | — | — |
| | <u>91,370</u> | <u>9,285</u> | <u>100,655</u> |
| | | | |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Donations | | | |
| General | 14,629 | — | 14,629 |
| Shop | 150 | — | 150 |
| Staying Put | — | 1,980 | 1,980 |
| Young Volunteers | 584 | — | 584 |
| | | | |
| Grants | | | |
| General | 7,000 | — | 7,000 |
| Tudor Trust | — | 18,500 | 18,500 |
| Brixham Youth Hub and Young Volunteers | 775 | — | 775 |
| Picking up the Pieces and People's Health Trust | — | — | — |
| Jewson | — | (2,500) | (2,500) |
| Recycling | — | 4,971 | 4,971 |
| | <u>23,138</u> | <u>22,951</u> | <u>46,089</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Service charges | 54,382 | 16,838 | 71,220 |
| Property income | 94,363 | 26,271 | 120,634 |
| | <u>148,745</u> | <u>43,109</u> | <u>191,854</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Service charges | 26,268 | 132,042 | 158,310 |
| Property income | 60,967 | 17,365 | 78,332 |
| | <u>87,235</u> | <u>149,407</u> | <u>236,642</u> |

7. Other trading activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Fundraising events | 1,428 | 1,428 | 330 | 330 |
| Shop income | 68,902 | 68,902 | 66,857 | 66,857 |
| Room hire | 3,165 | 3,165 | 2,675 | 2,675 |
| Cafe takings | 614 | 614 | 125 | 125 |
| | <u>74,109</u> | <u>74,109</u> | <u>69,987</u> | <u>69,987</u> |

8. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | 220 | 220 | - | - |

9. Other income

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|--|----------------------------|--------------------------|--------------------------|
| Gift Aid | 1,089 | - | 1,089 |
| Consultancy | 400 | - | 400 |
| Other income including Covid Support Funding | 1,200 | (1,200) | - |
| | <u>2,689</u> | <u>(1,200)</u> | <u>1,489</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Gift Aid | 806 | - | 806 |
| Consultancy | - | - | - |
| Other income including Covid Support Funding | 7,463 | - | 7,463 |
| | <u>8,269</u> | <u>-</u> | <u>8,269</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

10. Costs of other trading activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Shop costs | 37,051 | 37,051 | 33,186 | 33,186 |
| Cafe | 687 | 687 | — | — |
| | <u>37,738</u> | <u>37,738</u> | <u>33,186</u> | <u>33,186</u> |

11. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--------------------------|--------------------------|
| General | 223,485 | — | 223,485 |
| Youth Music and Music Mayhem | — | — | — |
| Power to Change | — | 268 | 268 |
| Staying Put | — | 29,529 | 29,529 |
| Tudor Trust | 32,257 | — | 32,257 |
| Access Impact and Bounce Back | — | 1,150 | 1,150 |
| Cavern Mews | — | 1,874 | 1,874 |
| Brixham Youth Hub and Young Volunteers | 725 | 16,937 | 17,662 |
| Empty Homes and Home from Hospital | 10,526 | 21,318 | 31,844 |
| Picking up the Pieces and People's Health Trust | — | 7,676 | 7,676 |
| Reach, Carers, Edgeworks and MHE | 4,645 | 9,847 | 14,492 |
| Jewson | — | 18,270 | 18,270 |
| Support costs | 7,136 | — | 7,136 |
| | <u>278,774</u> | <u>106,869</u> | <u>385,643</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|----------------------------|--------------------------|--------------------------|
| General | 171,435 | — | 171,435 |
| Youth Music and Music Mayhem | — | 25,344 | 25,344 |
| Power to Change | — | 1,039 | 1,039 |
| Staying Put | — | 30,512 | 30,512 |
| Tudor Trust | — | 15,865 | 15,865 |
| Access Impact and Bounce Back | — | 12 | 12 |
| Cavern Mews | — | 7,342 | 7,342 |
| Brixham Youth Hub and Young Volunteers | 1,716 | 40,419 | 42,135 |
| Empty Homes and Home from Hospital | 29,323 | 13,040 | 42,363 |
| Picking up the Pieces and People's Health Trust | — | 4,292 | 4,292 |
| Reach, Carers, Edgeworks and MHE | 259 | 29,067 | 29,326 |
| Jewson | — | 40,397 | 40,397 |
| Support costs | 2,335 | — | 2,335 |
| | <u>205,068</u> | <u>207,329</u> | <u>412,397</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Expenditure on charitable activities by activity type

| | Activities undertaken directly | Support costs | Total funds 2023 | Total fund 2022 |
|--|--------------------------------------|---------------|---------------------|--------------------|
| | £ | £ | £ | £ |
| General | 223,485 | 7,136 | 230,621 | 173,770 |
| Youth Music and Music Mayhem | — | — | — | 25,344 |
| Power to Change | 268 | — | 268 | 1,039 |
| Staying Put | 29,529 | — | 29,529 | 30,512 |
| Tudor Trust | 32,257 | — | 32,257 | 15,865 |
| Access Impact and Bounce Back | 1,150 | — | 1,150 | 12 |
| Cavern Mews | 1,874 | — | 1,874 | 7,342 |
| Brixham Youth Hub and Young Volunteers | 17,662 | — | 17,662 | 42,135 |
| Empty Homes and Home from Hospital | 31,844 | — | 31,844 | 42,363 |
| Picking up the Pieces and People's Health Trust | 7,676 | — | 7,676 | 4,292 |
| Reach, Carers, Edgeworks and MHE | 14,492 | — | 14,492 | 29,326 |
| Jewson | 18,270 | — | 18,270 | 40,397 |
| | <u>378,507</u> | <u>7,136</u> | <u>385,643</u> | <u>412,397</u> |

13. Analysis of support costs

| | Analysis of support costs | Total 2023 | Total 2022 |
|-------------|------------------------------|--------------|--------------|
| | £ | £ | £ |
| Accountancy | <u>7,136</u> | <u>7,136</u> | <u>2,335</u> |

14. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2023 | 2022 |
|---------------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of tangible fixed assets | <u>4,618</u> | <u>3,483</u> |

15. Independent examination fees

| | 2023 | 2022 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>3,900</u> | <u>3,900</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 £ | 2022 £ |
|---|----------------|----------------|
| Wages and salaries | 208,740 | 198,274 |
| Social security costs | 10,653 | 13,438 |
| Employer contributions to pension plans | 2,620 | 2,631 |
| | <u>222,013</u> | <u>214,343</u> |

The average head count of employees during the year was 12 (2022: 12). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|-----------------|-------------|-------------|
| Number of staff | <u>10</u> | <u>10</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

17. Trustee remuneration and expenses

During the year no remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2022 - nil).

During the year no trustee expenses have been incurred (2022 - nil).

18. Tangible fixed assets

| | Land and buildings £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|-------------------------|----------------------------|-------------------------------|------------------------|------------------|
| Cost | | | | |
| At 1 April 2022 | 1,920,000 | 37,248 | 9,450 | 1,966,698 |
| Additions | 225,516 | 5,546 | — | 231,062 |
| At 31 March 2023 | <u>2,145,516</u> | <u>42,794</u> | <u>9,450</u> | <u>2,197,760</u> |
| Depreciation | | | | |
| At 1 April 2022 | — | 23,084 | 6,744 | 29,828 |
| Charge for the year | — | 3,942 | 676 | 4,618 |
| At 31 March 2023 | <u>—</u> | <u>27,026</u> | <u>7,420</u> | <u>34,446</u> |
| Carrying amount | | | | |
| At 31 March 2023 | <u>2,145,516</u> | <u>15,768</u> | <u>2,030</u> | <u>2,163,314</u> |
| At 31 March 2022 | <u>1,920,000</u> | <u>14,164</u> | <u>2,706</u> | <u>1,936,870</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Tangible fixed assets *(continued)*

In respect of tangible fixed assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:-

| | Freehold Property £ |
|-------------------------|---------------------------|
| At 31 March 2023 | |
| Aggregate cost | 1,815,516 |
| Aggregate depreciation | (152,565) |
| Carrying value | 1,662,951 |
| At 31 March 2022 | |
| Aggregate cost | 1,590,000 |
| Aggregate depreciation | (128,358) |
| Carrying value | 1,461,642 |

The freehold properties were revalued by an independent surveyor during the prior year and the trustees are satisfied that the valuation has remained unchanged.

19. Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|---------------|---------------|
| Trade debtors | (140) | 8,566 |
| Prepayments and accrued income | 15,786 | 15,936 |
| Other debtors | 3,464 | 717 |
| | 19,110 | 25,219 |

20. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|---------------|---------------|
| Bank loans and overdrafts | 15,241 | 41,669 |
| Accruals and deferred income | 10,944 | 7,079 |
| | 26,185 | 48,748 |

21. Creditors: amounts falling due after more than one year

| | 2023 £ | 2022 £ |
|---------------------------|----------------|----------------|
| Bank loans and overdrafts | 942,565 | 675,849 |

The loans are secured on the charity's properties.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,620 (2022: £2,631).

23. Analysis of charitable funds

Unrestricted funds

| | At 1 Apr 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Mar 2023 £ |
|--------------------------|-----------------------|----------------|------------------|----------------|--------------------------|------------------------|
| General Fund | (6,945) | 226,762 | (230,621) | 217,996 | — | 207,192 |
| Cafe | 6,904 | 759 | (687) | — | — | 6,976 |
| Edge Works | 45,831 | — | — | — | — | 45,831 |
| Shop | 57,510 | 68,902 | (37,051) | — | — | 89,361 |
| E Homes | — | — | (10,526) | 10,526 | — | — |
| Carers | 4,645 | — | (4,645) | — | — | — |
| Young Volunteers | 468 | 2,210 | (725) | — | — | 1,953 |
| Picking up the Pieces | 82,357 | — | — | — | — | 82,357 |
| Revaluation Reserves | 522,972 | — | — | (192,972) | — | 330,000 |
| Tudor Trust | — | 18,500 | (32,257) | 15,258 | — | 1,501 |
| | <u>713,742</u> | <u>317,133</u> | <u>(316,512)</u> | <u>50,808</u> | <u>—</u> | <u>765,171</u> |

| | At 1 Apr 2021 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Mar 2022 £ |
|--------------------------|-----------------------|----------------|------------------|-----------------|--------------------------|------------------------|
| General Fund | 69,084 | 120,001 | (173,770) | (22,260) | — | (6,945) |
| Cafe | 7,019 | 155 | (270) | — | — | 6,904 |
| Edge Works | 46,090 | — | (259) | — | — | 45,831 |
| Shop | 23,381 | 67,045 | (32,916) | — | — | 57,510 |
| E Homes | 20,791 | — | (29,323) | 8,532 | — | — |
| Carers | 4,645 | — | — | — | — | 4,645 |
| Young Volunteers | 756 | 1,428 | (1,716) | — | — | 468 |
| Picking up the Pieces | 82,357 | — | — | — | — | 82,357 |
| Revaluation Reserves | 250,000 | — | — | — | 272,972 | 522,972 |
| Tudor Trust | — | — | — | — | — | — |
| | <u>504,123</u> | <u>188,629</u> | <u>(238,254)</u> | <u>(13,728)</u> | <u>272,972</u> | <u>713,742</u> |

General funds

These are held to ensure there is sufficient funds for day-to-day running of the charity and to carry out the charity's objectives.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Analysis of charitable funds *(continued)*

Designated Funds

Café - Community Cafe @ The Edge.

Edge Works - Renovation works at The Edge.

Shop - Charity shop.

E Homes - Expenses for rental properties.

Carers - Carers project activities and support for carers.

Young Volunteers - Strengthening and enriching our community as well as building friendships and developing skills.

Picking up the Pieces - Supporting the charity through Covid and for reserves.

Property valuation - Represents the value of the valuations made to tangible fixed assets.

Tudor Trust - Support and advice services.

The transfers between funds arose due to corrections of allocations during the year and in the previous years, also balances were taken to the general unrestricted fund where projects had finished on other funds.

Restricted funds

| | At 1 Apr 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Mar 2023 £ |
|----------------------------|-----------------------|---------------|------------------|-----------------|--------------------------|------------------------|
| Music Mayhem | — | — | — | — | — | — |
| Power to Change | 478,266 | — | (268) | — | — | 477,998 |
| People's Health Trust | 10,362 | 9,285 | (7,676) | (2,302) | — | 9,669 |
| Reach fund | — | — | — | — | — | — |
| Jewsons / Homes England | — | 25,071 | (18,270) | — | — | 6,801 |
| Staying Put | 14,211 | 15,096 | (29,529) | 222 | — | — |
| Tudor Trust | 15,258 | — | — | (15,258) | — | — |
| Youth Music | — | — | — | — | — | — |
| Home from Hospital | 27,501 | — | (21,318) | — | — | 6,183 |
| Bounce Back | 1,151 | — | (1,150) | (1) | — | — |
| Cavern Mews | 35,992 | — | (1,874) | (34,118) | — | — |
| Access Impact | 600 | — | — | — | — | 600 |
| Brixham Youth Hub | 17,688 | — | (16,937) | — | — | 751 |
| Recycling | 4,971 | — | — | — | — | 4,971 |
| MHE | 7,456 | 1,742 | (9,847) | 649 | — | — |
| | <u>613,456</u> | <u>51,194</u> | <u>(106,869)</u> | <u>(50,808)</u> | <u>—</u> | <u>506,973</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Analysis of charitable funds *(continued)*

| | At 1 Apr 2021 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Mar 2022 £ |
|----------------------------|-----------------------|----------------|------------------|----------------|--------------------------|------------------------|
| Music Mayhem | 23,544 | — | (23,544) | — | — | — |
| Power to Change | 479,305 | — | (1,039) | — | — | 478,266 |
| People's Health Trust | 14,654 | — | (4,292) | — | — | 10,362 |
| Reach fund | 4,428 | — | (9,523) | 5,095 | — | — |
| Jewsons / Homes England | 18,699 | 14,865 | (40,397) | 6,833 | — | — |
| Staying Put | 424 | 44,299 | (30,512) | — | — | 14,211 |
| Tudor Trust | 12,623 | 18,500 | (15,865) | — | — | 15,258 |
| Youth Music | — | — | (1,800) | 1,800 | — | — |
| Home from Hospital | 17,541 | 23,000 | (13,040) | — | — | 27,501 |
| Bounce Back | 1,163 | — | (12) | — | — | 1,151 |
| Cavern Mews | 43,334 | — | (7,342) | — | — | 35,992 |
| Access Impact | 600 | — | — | — | — | 600 |
| Brixham Youth Hub | 18,384 | 39,723 | (40,419) | — | — | 17,688 |
| Recycling | — | 4,971 | — | — | — | 4,971 |
| MHE | — | 27,000 | (19,544) | — | — | 7,456 |
| | <u>634,699</u> | <u>172,358</u> | <u>(207,329)</u> | <u>13,728</u> | <u>—</u> | <u>613,456</u> |

Music Mayhem - Active music projects.

Power to Change - The development of property on the former Thresher's site.

Peoples Health Trust - Delivery of music workshops and on costs.

Reach Fund - Salaries and on costs.

Jewsons / Homes England - Salary and on costs, design, investigations and planning for the redevelopment of the former Jewsons site.

Staying Put - Salaries and costs to deliver the handy man service to do odd jobs for the over 50's to enable people to remain in their own homes for longer.

Tudor Trust - Support and advice services.

Youth Music - Delivery of music workshops for young people.

Home from Hospital - Salaries, Project Management and on costs.

Bounce Back - Wages, training, expenses to make the premises at The Edge and the Shop Covid compliant, project management, transport for those with mobility issues.

Cavern Mews - Development of three new two-bedroom properties at Cavern Mews.

Access Impact - Business Development consultancy services.

Brixham Youth Hub - Wages and other costs to deliver the BYH project.

Recycling - Setup of a recycling project.

MHE - Therapeutic interventions, such as counselling and activities to promote good mental health.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 1,656,341 | 506,973 | 2,163,314 |
| Current assets | 77,580 | — | 77,580 |
| Creditors less than 1 year | (26,185) | — | (26,185) |
| Creditors greater than 1 year | (942,565) | — | (942,565) |
| Net assets | <u>765,171</u> | <u>506,973</u> | <u>1,272,144</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 1,476,199 | 460,671 | 1,936,870 |
| Current assets | (37,860) | 152,785 | 114,925 |
| Creditors less than 1 year | (48,748) | — | (48,748) |
| Creditors greater than 1 year | (675,849) | — | (675,849) |
| Net assets | <u>713,742</u> | <u>613,456</u> | <u>1,327,198</u> |

25. Related parties

During the year there were no related party transactions.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|---|----------------|----------------|
| Income and endowments | | |
| Donations and legacies | | |
| General | 24,343 | 14,629 |
| Shop | — | 150 |
| Staying Put | — | 1,980 |
| Young Volunteers | — | 584 |
| General | 46,857 | 7,000 |
| Tudor Trust | 18,500 | 18,500 |
| Brixham Youth Hub and Young Volunteers | 1,670 | 775 |
| Picking up the Pieces and People's Health Trust | 9,285 | — |
| Jewson | — | 2,500 |
| Recycling | — | 4,971 |
| | <u>100,655</u> | <u>46,089</u> |
| Charitable activities | | |
| Service charges | 71,220 | 158,310 |
| Property income | 120,634 | 78,332 |
| | <u>191,854</u> | <u>236,642</u> |
| Other trading activities | | |
| Fundraising events | 1,428 | 330 |
| Shop income | 68,902 | 66,857 |
| Room hire | 3,165 | 2,675 |
| Cafe takings | 614 | 125 |
| | <u>74,109</u> | <u>69,987</u> |
| Investment income | | |
| Bank interest receivable | 220 | — |
| Other income | | |
| Gift Aid | 1,089 | 806 |
| Consultancy | 400 | — |
| Other income including Covid Support Funding | — | 7,463 |
| | <u>1,489</u> | <u>8,269</u> |
| Total income | <u>368,327</u> | <u>360,987</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|---|-----------------|-----------------|
| Expenditure | | |
| Costs of other trading activities | | |
| Purchases | 657 | 270 |
| Wages and salaries | 27,818 | 24,279 |
| Employer's NIC | 58 | 62 |
| Pension costs | 185 | 273 |
| Rates and water | 1,888 | 1,079 |
| Light and heat | 3,589 | 3,991 |
| Repairs and maintenance | 582 | 1,141 |
| Insurance | 730 | 607 |
| Telephone | 178 | — |
| Equipment | 602 | 218 |
| Travel and subsistence | 696 | 620 |
| Office costs | 182 | 79 |
| Sundries | 37 | 69 |
| Bank charges | 536 | 498 |
| | <u>37,738</u> | <u>33,186</u> |
| Expenditure on charitable activities | | |
| Purchases | 501 | 614 |
| Wages and salaries | 180,922 | 173,995 |
| Employer's NIC | 10,595 | 13,376 |
| Pension costs | 2,435 | 2,358 |
| Rent | 12,075 | 19,907 |
| Rates and water | 2,559 | 4,693 |
| Light and heat | 14,552 | 9,695 |
| Repairs and maintenance | 10,821 | 8,767 |
| Insurance | 11,202 | 8,935 |
| Other establishment | 4,776 | 8,101 |
| Motor vehicle expenses | 1,924 | 532 |
| Other motor and travel costs | 1,447 | 3,925 |
| Legal and professional fees | 44,612 | 49,147 |
| Telephone | 2,366 | 893 |
| Other office costs | 1,870 | 4,419 |
| Depreciation | 4,618 | 3,483 |
| Interest on bank loans and overdrafts | 44,715 | 35,062 |
| Sundries | 644 | 4,555 |
| Community events | 13,237 | 9,111 |
| Charity activities | 7,867 | 10,955 |
| Publicity costs | 398 | 539 |
| Staff Training | 72 | 1,000 |
| Exceptional property costs | — | 36,000 |
| Accountancy | 7,136 | 2,335 |
| Bank charges | 4,299 | — |
| | <u>385,643</u> | <u>412,397</u> |
| Total expenditure | <u>423,381</u> | <u>445,583</u> |
| Net expenditure | <u>(55,054)</u> | <u>(84,596)</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|--|----------------------|----------------------|
| Costs of other trading activities | | |
| Shop costs | | |
| Purchases | — | 270 |
| Wages and salaries | 27,818 | 24,279 |
| Employer's NIC | 58 | 62 |
| Pension costs | 185 | 273 |
| Rates and water | 1,888 | 1,079 |
| Light and heat | 3,589 | 3,991 |
| Repairs and maintenance | 582 | 1,141 |
| Insurance | 730 | 607 |
| Telephone | 178 | — |
| Equipment | 602 | 218 |
| Travel and subsistence costs | 696 | 620 |
| Office costs | 152 | 79 |
| Sundries | 37 | 69 |
| Bank charges | 536 | 498 |
| | <u>37,051</u> | <u>33,186</u> |
| Cafe | | |
| Purchases | 657 | — |
| Office costs | 30 | — |
| | <u>687</u> | <u>—</u> |
| Costs of other trading activities | <u><u>37,738</u></u> | <u><u>33,186</u></u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Expenditure on charitable activities | | |
| General | | |
| <i>Activities undertaken directly</i> | | |
| Purchases | 501 | 614 |
| Wages and salaries | 82,845 | 91,161 |
| Employer's NIC | 4,409 | 4,825 |
| Pension costs | 1,123 | 300 |
| Rates and water | 905 | 697 |
| Light and heat | 9,056 | 4,860 |
| Repairs and maintenance | 4,542 | 4,914 |
| Insurance | 9,117 | 6,163 |
| Equipment | 2,760 | 6,334 |
| Website and computer costs | 1,492 | — |
| Travel and subsistence | 765 | 2,988 |
| Legal and professional fees | 39,110 | 18,202 |
| Telephone | 2,305 | — |
| Office costs | 1,825 | 3,316 |
| Depreciation | 4,618 | 3,483 |
| Interest on bank loans and overdrafts | 44,715 | 13,780 |
| Sundries | 644 | 1,468 |
| Community events | 6,332 | 3,985 |
| Charity activities | 1,652 | 22,204 |
| Publicity costs | 398 | 199 |
| Staff Training | 72 | — |
| Exceptional property costs | — | 36,000 |
| Bank charges | 4,299 | — |
| | <u>223,485</u> | <u>171,435</u> |
| <i>Support costs</i> | | |
| Accountancy | 7,136 | 2,335 |
| Youth Music and Music Mayhem | | |
| <i>Activities undertaken directly</i> | | |
| Community events | — | 1,800 |
| Charity activities | — | 23,544 |
| | <u>—</u> | <u>25,344</u> |
| Power to Change | | |
| <i>Activities undertaken directly</i> | | |
| Rates and water | — | 427 |
| Light and heat | — | 138 |
| Repairs and maintenance | — | 496 |
| Insurance | 268 | 22 |
| | <u>268</u> | <u>1,039</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Staying Put | | |
| <i>Activities undertaken directly</i> | | |
| Wages and salaries | 26,271 | 23,000 |
| Employer's NIC | 1,380 | 2,919 |
| Pension costs | 750 | 955 |
| Equipment | 469 | 348 |
| Travel and subsistence | 652 | 778 |
| Legal and professional fees | 1 | 491 |
| Office costs | 8 | — |
| Sundries | — | 2,000 |
| Charity activities | — | 21 |
| | <u>29,529</u> | <u>30,512</u> |
| Tudor Trust | | |
| <i>Activities undertaken directly</i> | | |
| Wages and salaries | 27,086 | 5,538 |
| Employer's NIC | 2,232 | 1,400 |
| Pension costs | 314 | 338 |
| Travel and subsistence | — | 149 |
| Professional fees | 1,575 | — |
| Sundries | — | 440 |
| Charity activities | 1,050 | 8,000 |
| | <u>32,257</u> | <u>15,865</u> |
| Access Impact and Bounce Back | | |
| <i>Activities undertaken directly</i> | | |
| Wages and salaries | 1,150 | — |
| Repairs and maintenance | — | 12 |
| | <u>1,150</u> | <u>12</u> |
| Cavern Mews | | |
| <i>Activities undertaken directly</i> | | |
| Rates and water | — | 3 |
| Light and heat | — | 202 |
| Repairs and maintenance | 8 | 141 |
| Insurance | 578 | 620 |
| Equipment | — | 72 |
| Professional fees | 1,288 | 6,157 |
| Sundries | — | 147 |
| | <u>1,874</u> | <u>7,342</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Brixham Youth Hub and Young Volunteers | | |
| <i>Activities undertaken directly</i> | | |
| Wages and salaries | 15,916 | 23,639 |
| Employer's NIC | 929 | 5,305 |
| Pension costs | 92 | 535 |
| Rent | — | 5,200 |
| Equipment | 135 | 238 |
| Travel and subsistence | 12 | 10 |
| Professional fees | — | 3,640 |
| Office costs | 30 | 1,100 |
| Community events | 40 | 24 |
| Charity activities | 508 | 1,444 |
| Staff training | — | 1,000 |
| | <u>17,662</u> | <u>42,135</u> |
| Empty Homes and Home from Hospital | | |
| <i>Activities undertaken directly</i> | | |
| Wages and salaries | 19,720 | 9,797 |
| Employer's NIC | 932 | 800 |
| Pension costs | 156 | — |
| Rent | — | 300 |
| Rates and water | — | 27 |
| Light and heat | 955 | 392 |
| Repairs and maintenance | 6,086 | 3,204 |
| Insurance | 1,239 | 2,174 |
| Equipment | 500 | 547 |
| Website and computer costs | 168 | 54 |
| Travel and subsistence | 18 | — |
| Professional fees | 1,990 | 2,104 |
| Telephone | 61 | 893 |
| Office costs | 7 | 3 |
| Interest on bank loans and overdrafts | — | 21,282 |
| Sundries | — | 500 |
| Charity activities | 12 | — |
| Publicity costs | — | 340 |
| | <u>31,844</u> | <u>42,363</u> |
| Picking up the Pieces and People's Health Trust | | |
| <i>Activities undertaken directly</i> | | |
| Repairs and maintenance | 185 | — |
| Equipment | 912 | 562 |
| Website and computer costs | 264 | 478 |
| Community events | 6,315 | 3,102 |
| Charity activities | — | 150 |
| | <u>7,676</u> | <u>4,292</u> |

Youth Enquiry Service, Brixham Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Reach, Carers, Edgeworks and MHE | | |
| <i>Activities undertaken directly</i> | | |
| Wages and salaries | 7,934 | 20,860 |
| Employer's NIC | 713 | 7,777 |
| Pension costs | — | 230 |
| Professional fees | 650 | 259 |
| Community events | 550 | 200 |
| Charity activities | 4,645 | — |
| | <u>14,492</u> | <u>29,326</u> |
| Jewson | | |
| <i>Activities undertaken directly</i> | | |
| Rent | 12,075 | 14,407 |
| Rates and water | 1,654 | 3,593 |
| Light and heat | 4,541 | 4,103 |
| Professional fees | — | 18,294 |
| | <u>18,270</u> | <u>40,397</u> |
| Expenditure on charitable activities | <u>385,643</u> | <u>412,397</u> |