

Registered number: 06831291  
Charity number: 1129013

**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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COMPANIES HOUSE

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
**(A company limited by guarantee)**

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
(A company limited by guarantee)

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report together with the financial statements of the Company for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

**Annual Report 2024-25**

**Chairs Report**

The financial year 24/25 was a breakthrough growth year for YES, as we entered the year having just secured DHSC funding to become a CYP mental health Early Intervention Hub. We bid successfully and were 1 of only 24 charities selected across England. We were specifically awarded £181,000 to execute our detailed growth plan.

The YES Early Intervention Hub growth plan had 7 key investment pillars including;

1. Recruitment of paid counsellors and support worker staff
2. In School Counselling Program
3. On-line Counselling
4. IAG Service Readiness
5. Marketing Awareness
6. New Digital Platform
7. Create a Youth Advisory Board

We were contracted to deliver more than 500 incremental interventions and provide the DHSC detailed quarterly progress reporting on all client KPIs and operational execution.

The DHSC funding was enhanced by some additional fund raising early in 2024, which gave YES, the confidence to rapidly recruit new support worker talent, expand our counselling services through paid counsellors and pay for additional project management resource. This allowed the management team, with the full support of the Trustee Board to execute the growth project plan brilliantly.

It was a great team effort throughout Q1 and Q2 to recruit the new counsellors, grow our on-line counselling capability and extend our opening hours for increased IAG services. We selected 7 schools and colleges and contracted to provide free in-school counselling services for one day per week.

We invested on a new YES website capability in parallel with actively promoting YES through more social media channels (Facebook, Instagram and LinkedIn). We also invested in a new CRM platform (CharityLog) that allowed us to digitise and streamline the client journey from initial contact, through all stages in the counselling and IAG services pathway. The new platform also automated the KPI reporting that we needed to run the charity and report on the quality and quantity of CYP intervention outcomes.

Using a simple Red, Amber, Green project planning approach it was great to see the amazing progress from April through September as most project line items went from Red to Amber and then Green and we started to see the results in incremental CYP interventions. By the end of Q2 we had achieved 40% of the annual target and by end Q3 we had already exceeded the DHSC target of 500 interventions with a high satisfaction rating on all outcomes.

YES had always listened to the needs of today's CYP through feedback questionnaires and surveys, however, as we progressed through Q3 we needed to dial this up by turning our attention to the 7th investment pillar, which was to recruit a Youth Advisory Board. This was completed as we entered Q4, with the Youth Advisory

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

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Board now providing regular feedback / guidance on a variety of topics including the website, social media, marketing and service evolution.

Whilst The Hub project had progressed brilliantly well through the summer, it had taken up nearly all the management time/capacity, with the knock-on impact of reduced fundraising activity. As we progressed through Q3, the financial danger signs were clear that with a significantly larger YES cost base, we urgently needed to secure new funding sources to avoid dropping off a funding cliff edge in 25/26. At this stage in the year the communication from the DHSC was that there would be no year 2 hub funding.

We shifted some of the management resource back onto fundraising and we pursued many new and existing funders and foundations. We did accomplish some smaller wins but then decided to make a significant multiyear bid into the National Lottery Fund (NLF) to bring some longer-term financial stability. After several months of intense bidding and negotiation we were informed in late December that we had successfully secured a 3-year grant of £215,000. This was a critical financial lifeline would give YES the time to maintain the existing services, whilst we secured future funding.

During Q2 and Q3 we met with leaders from the other 23 Hubs to share best practices and also communicate a common message back into DHSC about the critical need for year 2 funding. We continued to make our case to DHSC, including lobbying our local MP, but the government's message continued to be non-committal.

This changed in early Jan 2025, when we received the brilliant news that the DHSC would in fact offer all 24 Hubs Year 2 funding. This meant that YES would receive a further £181K for the next financial year 25/26. The Year 2 Hub funding combined with the NLF funding meant YES would finish the year in a very strong financial position and could start to plan with confidence for the year ahead.

The successful execution of our growth plan meant YES was able to extend our counselling and IAG services to reach and support more young people across the Wycombe District, we were able to increase the number of counselling hours that we provide to young people by 43% with the new services only beginning part way through the year.

As we progressed through Q4 the Trustee Board determined that for YES to sustain its new scale and service reach in the future, that the charity needed a more structured operating model. The decision was taken to recruit an MD/CEO to strategically and operationally lead the charity in the next financial year.

Everybody at YES, from the counsellors, volunteers, support workers, management and the trustees should all feel very proud of everything we achieved in 24/25. Growing and transforming any business will always have challenges and we certainly had some bumps in the road. However, the YES spirit shone through and team commitment to achieve our goal; "To be there for every young person in our local area" was outstanding.

By keeping our focus on the delivering the right high-quality services and advice for young people, 24/25 was truly a breakthrough year for the YES charity, as we became a recognised Early Intervention Hub for the young people of Wycombe District.

### **Objectives & Activities**

To provide young people with professional and independent confidential advice, support and counselling in an accessible, safe and welcoming place and objective is to provide free and confidential information, support and counselling to the young people in the Wycombe District.

### **Goal**

To be there for every young person who needs help in the local area.

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
**(A company limited by guarantee)**

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

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**Objectives**

The board is agreed that we have the right objectives in place to help us achieve our long term aims.

- Grow the amount of young people that we are helping in the local area
- Ensure that we are providing the right services at the right time for young people
- Establish a sustainable fundraising model
- Recruit and retain more volunteers & counsellors
- Embrace technology and ensure policy compliance at all levels of the organisation

**YES Team**

YES has a total of 4 employees, 13 volunteer counsellors made up of qualified and trainees, 10 freelance counsellors, 2 volunteer support workers, and 6 trustees.

**How & who we helped**

**Services**

YES provides much needed services for young people on the local area, these include:

- Free counselling
- Sending counsellors into local schools
- Sexual health support services
- Drop in services
- Signposting services

**Delivery & Outcomes**

YES provided over 1,883 hours/sessions of support to young people. Counselling represents the majority of the service provision and YES provided 1,681 total hours of counselling. 1,007 was provided through the highly successful HUB's project and represents an increase YoY of 43% in YES's total counselling hours support. The HUBs project is a new service only started part way through the year, annualised this would represent an 118% increase to the number of support hours YES was previously providing.

YES also conducted 202 hours of drop in support to young people at the YES agency and over the phone or email. This is double the number of hours versus the previous year.

Most reported issues for service users are as follows:

1. Family
2. Anxiety/stress
3. Relationships
4. Depression
5. School in general
6. Anger

We have also seen incredibly positive outcomes for the young people who use our services with feedback from our counselling clients after 12/24 sessions showing:

- 61% - relationships/social life improved
- 79% - understand themselves better
- 83% - feel better about themselves
- 91% - managing their problems better

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
**(A company limited by guarantee)**

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

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- 70% - feel happier and enjoy life more

**Financial Review**

The charity raised £236,581 and spent £187,757 which resulted in a surplus of £48,824. This was due to the significant income from the government grant and other fundraising activities.

This year we were delighted to be awarded a government grant of £181,000 to deliver incremental interventions for young people in the local area. These funds as explained above were raised in line with the programme plan detailed in the bid which included a change to our operating model from fully volunteer counsellors to a paid model meaning we are able to offer a more consistent and scalable service.

Our fundraising also increased year on year to £41,071, this was driven by successful bids from Rothschild, Shanley Foundation, and another successful golf event, the trustees would like to thank Caroline Robinson for all her hard work organising this event each year.

The charity spent £187,757 which was a significant increase YoY but was expected and in line with expectations as part of the HUBs project and changes to the operating model. The largest expenditure is now salary costs which include additional roles to support with service provision for IAG and counselling as well as business support functions. All of these roles are essential for effective delivery of the increased service provision and show a positive investment into these new services.

There were several one off costs which were incurred in this financial year to enable the effective delivery of the project through project management support during the implementation phase.

As mentioned above the changes to our service provision model mean that the cost of delivering counselling services are higher and these costs were £37,607 allowing us to provide counselling services to 7 schools.

There was also an increase in the investment of marketing materials which totalled £3,795. These were essential for marketing our services and are expected to be lower in the following years. In addition, investments were also made on a new CRM system which will allow for effective delivery of services and measurement of services.

Finally, other expenditure, such as building costs, were broadly flat year on year.

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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

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**b. Reserves policy**

The trustee board has reviewed the reserves policy and agrees to keep 3-6 months of reserves available which is £50,000.

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

**Structure, governance and management**

**a. Constitution**

Youth Enquiry Service (Wycombe) is registered as a charitable company limited by guarantee and was set up by a Trust deed.

**b. Methods of appointment or election of Trustees**

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

**Reference and administrative details of the Company, its trustees and advisers**

<b>Trustees</b>	Z Willis, Trustee (appointed 10 May 2018) S Holloway, Trustee (appointed 10 May 2018) J Steward, Trustee (appointed 5 December 2019) C Turner, Trustee (appointed 5 December 2019) C Birkbeck, Trustee (appointed 20 August 2019) P Kelly, Trustee (appointed 22 March 2022) M Edlin, Trustee (appointed 28 November 2024)
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<b>Company registered number</b>	06831291
<b>Charity registered number</b>	1129013
<b>Registered office</b>	52 Frogmoor High Wycombe Buckinghamshire HP13 5DG
<b>Principal operating office</b>	52 Frogmoor High Wycombe Buckinghamshire HP13 5DG
<b>Accountants</b>	Wellers Accountants Millweye Court 73 Southern Road Thame Oxon OX9 2ED



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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
**(A company limited by guarantee)**

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

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**Statement of Trustees' responsibilities**

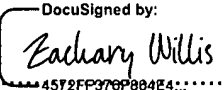
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:  
  
4572FP976P884E4.....  
**Z Willis**  
Trustee  
Date: 23-12-25

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
**(A company limited by guarantee)**

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

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**Independent examiner's report to the Trustees of Youth Enquiry Service (Wycombe) ('the Company')**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 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.

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
**(A company limited by guarantee)**

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

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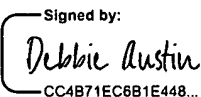
**Independent examiner's statement**

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

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

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

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

Signed by:  
  
CC4B71EC6B1E448...

Signed:

Debbie Austin

Dated: 23-12-25

FCCA

**Wellers**

Accountants  
Millweye Court  
73 Southern Road  
Thame  
Oxon  
OX9 2ED

**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations	3	-	194,496	194,496	11,941
Voluntary income	4	20,571	20,500	41,071	20,345
Investments	5	1,014	-	1,014	1,351
<b>Total income</b>		<b>21,585</b>	<b>214,996</b>	<b>236,581</b>	<b>33,637</b>
<b>Expenditure on:</b>					
Raising funds	6	1,794	-	1,794	566
Charitable activities	7	26,261	159,702	185,963	82,736
<b>Total expenditure</b>		<b>28,055</b>	<b>159,702</b>	<b>187,757</b>	<b>83,302</b>
<b>Net movement in funds</b>		<b>(6,470)</b>	<b>55,294</b>	<b>48,824</b>	<b>(49,665)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		41,751	-	41,751	91,416
Net movement in funds		(6,470)	55,294	48,824	(49,665)
<b>Total funds carried forward</b>		<b>35,281</b>	<b>55,294</b>	<b>90,575</b>	<b>41,751</b>

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

The notes on pages 13 to 22 form part of these financial statements.

**YOUTH ENQUIRY SERVICE (WYCOMBE)****(A company limited by guarantee)****REGISTERED NUMBER: 06831291****BALANCE SHEET  
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	7,750	-
		<u>7,750</u>	<u>-</u>
<b>Current assets</b>			
Debtors	13	5,562	2,355
Cash at bank and in hand		86,063	46,978
		<u>91,625</u>	<u>49,333</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	14	(8,800)	(7,582)
		<u>82,825</u>	<u>41,751</u>
<b>Net current assets</b>			
		<u>90,575</u>	<u>41,751</u>
<b>Total assets less current liabilities</b>			
		<u>90,575</u>	<u>41,751</u>
<b>Net assets excluding pension asset</b>			
		<u>90,575</u>	<u>41,751</u>
<b>Total net assets</b>		<u>90,575</u>	<u>41,751</u>
<b>Charity funds</b>			
Restricted funds	16	55,294	-
Unrestricted funds	16	35,281	41,751
		<u>90,575</u>	<u>41,751</u>
<b>Total funds</b>		<u>90,575</u>	<u>41,751</u>

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

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**

**(A company limited by guarantee)**

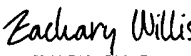
**REGISTERED NUMBER: 06831291**

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**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2025**

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DocuSigned by:  
  
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**Z Willis**

Trustee

23-12-25

The notes on pages 13 to 22 form part of these financial statements.

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
(A company limited by guarantee)

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

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**1. General information**

Youth Enquiry Service (Wycombe) is a company limited by guarantee. The registered office is 52 Frogmoor, High Wycombe, Buckinghamshire, HP13 5DG. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Youth Enquiry Service (Wycombe) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charity will continue in operation existence for the foreseeable future.

**2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £200 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Equipment	-	33% Straight-line
Computer equipment	-	25% Straight-line

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

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



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**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**YOUTH ENQUIRY SERVICE (WYCOMBE)**  
(A company limited by guarantee)

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

**3. Income from donations and legacies**

	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	3,274	3,274	1,941
Grants	10,000	10,000	10,000
Government grants	181,222	181,222	-
	<u>194,496</u>	<u>194,496</u>	<u>11,941</u>
<i>Total 2024</i>	<u>11,941</u>	<u>11,941</u>	

**4. Income from other trading activities**

**Income from fundraising events**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising	20,571	20,500	41,071	20,345
	<u>20,345</u>	<u>-</u>	<u>20,345</u>	
<i>Total 2024</i>	<u>20,345</u>	<u>-</u>	<u>20,345</u>	

**5. Investment income**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	1,014	1,014	1,351
	<u>1,351</u>	<u>1,351</u>	
<i>Total 2024</i>	<u>1,351</u>	<u>1,351</u>	

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**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising expenses	1,794	1,794	566
<i>Total 2024</i>	566	566	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
General expenses	-	10,834	10,834	4,565
Building maintenance	1,691	-	1,691	1,984
Rent and rates	19,643	-	19,643	19,112
Counselling and training	-	37,005	37,005	606
Wages and Salaries	-	103,029	103,029	46,796
Audit and Accountancy	2,778	-	2,778	2,640
Marketing	438	3,954	4,392	351
Insurance	1,710	-	1,710	1,079
Counselling supervision		4,880	4,881	5,603
	26,261	159,702	185,963	82,736
<i>Total 2024</i>	54,859	27,877	82,736	

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**8. Analysis of expenditure by activities**

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
General expenses	4,582	6,252	10,834	4,565
Building maintenance	-	1,691	1,691	1,984
Rent and rates	1,642	18,001	19,643	19,112
Counselling and training	37,005	-	37,005	606
Wages and salaries	103,029	-	103,029	46,796
Audit and accountancy	-	2,778	2,778	2,640
Marketing	597	3,795	4,392	351
Insurance	-	1,710	1,710	1,079
Counselling supervision		4,880	4,881	5,602
	<u>146,856</u>	<u>39,107</u>	<u>185,963</u>	<u>82,736</u>
<i>Total 2024</i>	<u>11,763</u>	<u>70,972</u>	<u>82,735</u>	

**9. Independent examiner's remuneration**

	2025 £	2024 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>2,640</u>	<u>2,400</u>

**10. Staff costs**

	2025 £	2024 £
Wages and salaries	<u>103,029</u>	<u>43,046</u>
	<u>103,029</u>	<u>43,046</u>

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**10. Staff costs (continued)**

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

	2025	2024
Employees	4	2

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £3,653 were reimbursed to a Trustee (2024 - £NIL to Trustee).

**12. Tangible fixed assets**

	Equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>			
Additions	1,833	7,560	9,393
At 31 March 2025	1,833	7,560	9,393
<b>Depreciation</b>			
Charge for the year	454	1,188	1,642
At 31 March 2025	454	1,188	1,642
<b>Net book value</b>			
At 31 March 2025	1,379	6,372	7,751
At 31 March 2024	-	-	-

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**13. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Prepayments	5,562	2,355
	<u>5,562</u>	<u>2,355</u>

**14. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	3,011	2,970
Other taxation and social security	2,350	-
Pension fund loan payable	1,040	-
Other creditors	-	2,212
Accruals and deferred income	2,399	2,400
	<u>8,800</u>	<u>7,582</u>

**15. Financial instruments**

	2025 £	2024 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>86,063</u>	<u>46,978</u>

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

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**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General Funds - all funds	41,751	21,585	(28,055)	35,281
<b>Restricted funds</b>				
Restricted Funds - all funds	-	214,996	(159,702)	55,294
<b>Total of funds</b>	<b>41,751</b>	<b>236,581</b>	<b>(187,757)</b>	<b>90,575</b>

**Statement of funds - prior year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	91,416	33,636	(83,301)	41,751

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	41,751	21,585	(28,055)	35,281
Restricted funds	-	214,996	(159,702)	55,294
	<b>41,751</b>	<b>236,581</b>	<b>(187,757)</b>	<b>90,575</b>

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**17. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
General funds	91,416	33,636	(83,301)	41,751

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	7,750	-	7,750
Current assets	36,331	55,294	91,625
Creditors due within one year	(8,800)	-	(8,800)
<b>Total</b>	<b>35,281</b>	<b>55,295</b>	<b>90,576</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	2,500	46,833	49,333
Creditors due within one year	-	(7,582)	(7,582)
<b>Total</b>	<b>2,500</b>	<b>39,251</b>	<b>41,751</b>

**19. Related party transactions**

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 March 2025.