

Charity registration number 1145664 (England and Wales)

Company registration number 07530223

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Kennedy Mr G Thomas Mrs K A Donnelly Mrs N A Staveley Mr J R A Dear
Charity number (England and Wales)	1145664
Company number	07530223
Registered office	42 Wallis Road Waterlooville Hampshire England PO7 7RX
Independent examiner	Abi Aiyegbayo BIMTEX Accounting Limited 19-21 Albion Place Maidstone Kent England ME14 5EG

Y SERVICES FOR YOUNG PEOPLE

Y SERVICES

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 21

Y SERVICES FOR YOUNG PEOPLE

Y SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Charity's objects as set out on incorporation were updated by Written Resolution on 3rd December, 2011 and are specifically restricted to the following:

- a. To advance in life and help young people primarily between the ages of 11 and 19 in Hampshire and adjoining counties through -
 - i. the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life,
 - ii. providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- b. To advance education for the public benefit in the professional practice of youth work
- c. To develop the capacity and skills of socially and economically disadvantaged young people primarily between the ages of 11 and 19 in Hampshire and adjoining counties in such a way that they are able to identify, and help meet, their needs and to participate more fully in society.

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

Public benefit

The Charity is a public benefit entity.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities

The focus of our work for the year continued to be the development of youth work within the South of Hampshire. The strategies used to meet these objectives included:

- Recruiting trained and experienced youth and workers
- Working in partnership with communities and partners, thus increasing capacity and opportunity for young people
- Working in partnership with other agencies to raise the profile of the organisation and contribute to the local and county councils agreed "Children and Young People's plan" priorities.

Y SERVICES FOR YOUNG PEOPLE

Y SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

The Charity has progressed in obtaining funding from a number of sources to deliver focused youth work opportunities. This has included a special needs youth club, two rural youth club provisions in partnership with community organisations and detached provision funded by the Office of the Police and Crime Commissioner.

The Charity's successful partnership work with other youth work charities and local authorities continues to provide funding and delivery in many areas. The many commissioned projects are given in note 17 to the accounts and include these successes:

Crofton

Y Services are working with Crofton Youth Project, a local charity that provides youth facilities for young people from Stubbington and the surrounding areas. The youth work is funded by the Crofton Youth Project Management Committee.

Fratton

Y Services deliver youth work and development work in the Fratton area of Portsmouth. This provision is based at Fratton Community Centre.

Frosthole / Scrapstore

Y Services have been given use of a building in North West Fareham to use as a scrap store. Work has been undertaken to renovate the building and the scrap store has registered several schools and community groups.

Genesis Youth Centre

Y Services operates the Genesis Youth Centre on behalf of Fareham Borough Council. The charity delivers 3 sessions of youth work per week and also attracts user groups to the centre and operates fund raising initiatives such as "Y Parties" to raise funds and increase community provision.

LGBT+

Y Services deliver 1 to 1 and group support to LGBT+ young people. Innovative work by the project has included a pivotal role in the development of an LGBT+ youth charter and the delivery of an oral history project. This work is delivered in Winchester, Fareham, Gosport and Havant.

HAF

Y Services continue to successfully deliver Health and Food Programmes in 3 districts of South East Hampshire. The funding comes from Hampshire County Council. Our practice has been shared nationally as examples of good practice.

Oasis

Y Services works to deliver youth work to young people in Titchfield at Oasis Youth Project. The project is delivered in partnership with Titchfield Community Centre.

Elson

Y Services works to deliver youth work to young people in the Elson ward of Gosport. The project is delivered in partnership with Freedom Church.

Wecock

Y Services works to deliver youth work to young people in the Wecock area of Havant. The project is delivered in partnership with the Acorn Centre.

Detached

Y Services works with vulnerable young people who are on the streets. These are young people who choose to meet in community spaces rather than visit building-based projects.

The Charity continues to work towards a Charter Mark via the National Youth Agency. We expect that this work will come to fruition in the next financial year."

Y SERVICES FOR YOUNG PEOPLE

Y SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The Charity had a deficit of £32,349 [2024: deficit £52,608] in the period, leaving total funds of £7,360 [2024: £39,709]. The Charity had increased activities for generating funds from charitable activities at £68,926 [2024: £49,773] but reduced income from grants and donations £199,788 [2024: £227,570] . This charitable activity income is achieved through the provision of youth worker and mentoring services for many community based initiatives. These are unrestricted funds and contribute towards the Charity in achieving our reserves policy.

Reserves policy

The total reserves of the Charity at the year-end is £7,360 [2024: £39,709]. After making transfers between funds of £55,521 [2024: £121,793] the total funds consisted of £3,646 [2024: £1,050] restricted funds and £3,714 [2024: £38,659] general funds.

The Charity's stated aim to maintain general reserves to help ensure continuity of services, by providing for a period of at least three months cover of wages and salaries for both its service support staff and administrative staff and core overheads, came under severe pressure this year. As many of the projects undertaken are funded by specific donations, there is limited opportunity to build upon these reserves, other than through the unrestricted charitable income. Additionally unrestricted funds are required to meet commitments of projects funded by restricted funds. The Charity has an estimated monthly payroll of £23,400 [2024: £22,400] and other monthly core overheads of £2,000 [2024: £3,600]. The current unrestricted reserves represents approximately ¾ months' cover [2024: 1 ½ months].

Funds in deficit

Any restricted fund in deficit is made good by a transfer of funds from available unrestricted funds.

Major risks

The Management Committee has conducted its own review of major risks to which the Charity is exposed and these are reviewed at least annually. Where appropriate, systems and procedures have been established to mitigate those risks. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable Company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

Structure, governance and management

The organisation is a charitable Company, limited by guarantee and not having a share capital, incorporated on 15 February, 2011 and registered as a Charity on 27 January, 2012. The Company was established under a Memorandum of Association which established the objects and powers of the charitable Company and is governed under its Articles of Association, as amended by written resolution passed on 3 December, 2011 and registered with Companies House on 24 January, 2012. In the event of the Company being wound up, the Trustees of the Charity are liable to contribute an amount not exceeding £10 to the assets of the Charity.

At 31 March, 2025 there were five Trustees of the Charity.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A J Kennedy

Mr G Thomas

Mrs K A Donnelly

Mrs N A Staveley

Mr J R A Dear

Y SERVICES FOR YOUNG PEOPLE

Y SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

As set out in the Articles of Association, the Management Committee members are elected on an annual basis and shall consist of not less than three, unless otherwise determined by ordinary resolution, and not subject to any maximum number of members. Any member appointed by resolution by the other directors must retire at the next AGM. One third of members stand down from office at the Annual General Meeting, but are eligible for re-election for the forthcoming year. The members to retire by rotation shall be those who have been longest in their office since their last appointment.

How decisions are made

Y Services for Young People has a team of Trustees who meet bi monthly and are responsible for the strategic direction and policy of the Charity. During the year the Committee had members from a variety of professional backgrounds relevant to the work of the Charity.

Staff recruitment is the responsibility of the Management Committee. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the WIC (worker in charge) role along with the Finance Administrator. Budgetary expenditure limits are in place for the specified services based on the funding available. These are approved at the beginning of a project for the year. This lead team of professional practitioners are responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met. Individual supervision of the staff team is undertaken by a professional youth and community worker thus ensuring that the team continue to develop their skills and working practices in line with good practice.

Induction and training of trustees

Most Trustees are already familiar with the practical work of the Charity having been encouraged to visit relevant projects and meet informally with other Trustees. Additionally new trustees have been encouraged to familiarise themselves with the Charity and the context within which it operates and given relevant national policies and code of conduct for youth work.

Trustees are provided with:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the Charity including the Memorandum and Articles
- Information on local Voluntary Services training opportunities for new trustees

Relationship with related parties

In so far as it is complimentary to the Charity's objects, the Charity is guided by both local and national policy. At a national level youth work is steered by the Governments 'Positive for youth' strategy.

Local partnerships also have the responsibility for delivering "children and young people's plan" (CYPP) and commissioning services at the local level and includes representatives from amongst others, the local authority, health and voluntary sector agencies.

Funds held as custodian trustee

The Charity operates the Genesis Centre on behalf of their Management Committee and in turn Fareham Borough Council. Income and expenditure in relation to the Centre is identified by its own project cost centre and periodically confirmed with Statements to their Management Committee.

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees' report was approved by the Board of Trustees.


Andy Kennedy (Dec 14, 2025 11:00:20 GMT)

Mr A J Kennedy
Chair of Trustees

8 November 2025

Y SERVICES FOR YOUNG PEOPLE

Y SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Y SERVICES FOR YOUNG PEOPLE

I report to the Trustees on my examination of the financial statements of Y Services for Young People (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (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.

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.



Bimtex (Dec 15, 2025 08:00:10 GMT)

Abi Aiyegbayo

Chartered Management Accountant
BIMTEX Accounting Limited
19-21 Albion Place
Maidstone
Kent
ME14 5EG
England
1 December 2025

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	70,761	129,027	199,788	168,988	58,582	227,570
Charitable activities	4	67,466	1,460	68,926	31,035	18,738	49,773
Other trading activities	5	7,745	5,527	13,272	6,937	5,834	12,771
Investments	6	137	-	137	238	-	238
Total income		146,109	136,014	282,123	207,198	83,154	290,352
Expenditure on:							
Charitable activities	7	125,533	188,939	314,472	128,617	214,343	342,960
Total expenditure		125,533	188,939	314,472	128,617	214,343	342,960
Net income/(expenditure)		20,576	(52,925)	(32,349)	78,581	(131,189)	(52,608)
Transfers between funds		(55,521)	55,521	-	(121,793)	121,793	-
Net movement in funds	9	(34,945)	2,596	(32,349)	(43,212)	(9,396)	(52,608)
Reconciliation of funds:							
Fund balances at 1 April 2024		38,659	1,050	39,709	81,871	10,446	92,317
Fund balances at 31 March 2025		3,714	3,646	7,360	38,659	1,050	39,709

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

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	14,101		19,022	
Cash at bank and in hand		70,701		87,279	
		<u>84,802</u>		<u>106,301</u>	
Creditors: amounts falling due within one year	14	(77,442)		(66,592)	
Net current assets			7,360		39,709
The funds of the Charity					
Restricted income funds	17		3,646		1,050
Unrestricted funds	18		3,714		38,659
			<u>7,360</u>		<u>39,709</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 8 November 2025


 Andy Kennedy (Dec 14, 2025 11:00:20 GMT)

Mr A J Kennedy
Chair of Trustees

Company registration number 07530223 (England and Wales)

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(16,715)		(77,694)
Investing activities					
Investment income received		137		238	
Net cash generated from investing activities			137		238
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(16,578)		(77,456)
Cash and cash equivalents at beginning of year			87,279		164,735
Cash and cash equivalents at end of year			70,701		87,279

Y SERVICES FOR YOUNG PEOPLE

Y SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Y Services for Young People is a private company limited by guarantee incorporated in England and Wales. The registered office is 42 Wallis Road, Waterlooville, Hampshire, PO7 7RX, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	11,558	891	12,449	884	2,152	3,036
Grants	59,203	128,136	187,339	168,104	56,430	224,534
	<u>70,761</u>	<u>129,027</u>	<u>199,788</u>	<u>168,988</u>	<u>58,582</u>	<u>227,570</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Provision of Youth Workers						
Services provided under contract	<u>67,466</u>	<u>1,460</u>	<u>68,926</u>	<u>31,035</u>	<u>18,738</u>	<u>49,773</u>

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Membership subscriptions and sponsorships	878	5,478	6,356	798	5,241	6,039
Shop income	6,867	49	6,916	4,447	593	5,040
Other income	-	-	-	1,692	-	1,692
	<u>7,745</u>	<u>5,527</u>	<u>13,272</u>	<u>6,937</u>	<u>5,834</u>	<u>12,771</u>
Other trading activities						

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	137	238
	<u>137</u>	<u>238</u>

7 Expenditure on charitable activities

	Activities 2025 £	Activities 2024 £
Direct costs		
Staff costs	260,217	268,859
Other direct costs	30,617	40,991
	<u>290,834</u>	<u>309,850</u>
Share of support and governance costs (see note 8)		
Support	23,638	33,110
	<u>314,472</u>	<u>342,960</u>
Analysis by fund		
Unrestricted funds	125,533	128,617
Restricted funds	188,939	214,343
	<u>314,472</u>	<u>342,960</u>

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	5,357	5,766
Light and heat	2,179	2,707
Rates	499	1,323
Safety and security	9,771	527
Household and cleaning	66	78
Computer and software	1,126	1,343
Insurances	2,494	2,368
Printing and stationery	(198)	12,603
Advertising	16	-
Governance costs	2,328	6,395
	<u>23,638</u>	<u>33,110</u>
Analysed between:		
Activities	<u>23,638</u>	<u>33,110</u>

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>420</u>	<u>360</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Staff	<u>29</u>	<u>31</u>
Employment costs	2025	2024
	£	£
Wages and salaries	249,984	257,924
Social security costs	9,809	11,178
Other pension costs	5,781	5,523
	<u>265,574</u>	<u>274,625</u>

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

(Continued)

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Taxation

Y Services for Young People is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly, the Charity, which is a registered with the Charity Commission, is potentially exempt from taxation in respect of income or gains received within Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes. During the year its income and chargeable gains were applicable and only applied for charitable purposes. The Charity is also registered with HMRC for Corporation tax and gift aid purposes.

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	13,313	19,022
Prepayments and accrued income	788	-
	<u>14,101</u>	<u>19,022</u>

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	15	74,224	46,750
Trade creditors		1,457	6,501
Other creditors		921	12,681
Accruals		840	660
		<u>77,442</u>	<u>66,592</u>

15 Deferred income

	2025	2024
	£	£
Arising from government grants	9,651	-
Other deferred income	64,573	46,750
	<u>74,224</u>	<u>46,750</u>

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred income

(Continued)

Government Grants

Government grants are accounted for in accordance with the Charities SORP (FRS 102):

- **Performance-related grants:** Recognised on the performance method, i.e. when the charity is entitled to the funding having met the specified conditions.
- **Non-performance-related grants:** Although FRS 102 permits recognition on the accruals method (systematic recognition over the period of related costs), the Charities SORP does not permit this. Accordingly, such grants are recognised when the charity has a contractual entitlement to the funds.
- Deferred income: Included in the financial statements where the charity has a contractual entitlement to funds but is obliged to apply those funds in a future reporting period. This typically occurs when:
 - Performance conditions are attached to the funding agreement.
 - Time restrictions are specified by the donor on when resources may be expended.
 - Multi-period grants are approved and released against agreed annual budgets.

Income from government grants is therefore recognised using the performance method, i.e. when the performance conditions attached to the grant have been satisfied.

Non-Government Grants

Non-government grants are accounted for in accordance with the Charities SORP (FRS 102):

- Recognition basis: Income is recognised using the completion method, i.e. when the specified conditions or stages of activity have been met.
- Deferred income: Recognised where the charity has entitlement to funds but is obliged to apply those funds in a future reporting period, typically due to donor-imposed conditions or staged activity requirements.

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	74,224	46,750
	<u>74,224</u>	<u>46,750</u>
Movements in the year:		
Deferred income at 1 April 2024	46,750	28,954
Released from previous periods	(46,750)	(28,954)
Resources deferred in the year	74,224	46,750
	<u>74,224</u>	<u>46,750</u>
Deferred income at 31 March 2025	74,224	46,750
	<u>74,224</u>	<u>46,750</u>

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,781	5,523
	<u>5,781</u>	<u>5,523</u>

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

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fareham Detached	-	15,000	(17,709)	2,709	-
Fareham LGBT	-	9,345	(10,716)	1,371	-
Fareham NW	-	1,060	(2,870)	1,810	-
Focus	-	7,577	(4,981)	-	2,596
Fratton Youth	-	2,529	(7,383)	4,854	-
Genesis Youth	-	12,296	(14,765)	2,469	-
Gosport Detached	-	6,000	(6,528)	528	-
Gosport LGBT	-	10,027	(11,805)	1,778	-
HAF	-	36,934	(37,915)	981	-
Havant Detached	-	7,000	(8,717)	1,717	-
Havant LGBT	-	12,169	(14,751)	2,582	-
HCC 121	-	-	(9,667)	9,667	-
Heath and Wellbeing	-	-	(3,071)	3,071	-
Odyssey	-	2,258	(6,188)	3,930	-
Playrangers	-	-	(2,849)	2,849	-
Southern Parishes Detached	-	10,000	(11,586)	1,586	-
Wecock Youth	-	1,460	(3,605)	2,145	-
XP	-	2,359	(8,231)	5,872	-
Y B Arty	1,050	-	-	-	1,050
Youth Music	-	-	(5,602)	5,602	-
	<u>1,050</u>	<u>136,014</u>	<u>(188,939)</u>	<u>55,521</u>	<u>3,646</u>

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
ESF	-	9,485	(16,597)	7,112	-
ESF(P)	-	5,779	(19,436)	13,657	-
Fareham Detached	-	3,333	(16,938)	13,605	-
Fareham LGBT	-	769	(7,370)	6,601	-
Fareham NW	94	1,790	(4,721)	2,837	-
Focus	-	3,869	(4,529)	660	-
Fratton Youth	-	5,369	(8,164)	2,795	-
Genesis Youth	-	2,398	(12,097)	9,699	-
Gosport Detached	-	-	(8,468)	8,468	-
HAF	5,236	16,846	(33,353)	11,271	-
Havant Detached	1,839	8,022	(12,889)	3,028	-
Havant LGBT	-	148	(10,802)	10,654	-
HCC 121	-	-	(5,394)	5,394	-
Health and Wellbeing	-	-	(2,896)	2,896	-
LGBT sold services	-	13,238	(14,729)	1,491	-
Odyssey	-	919	(5,497)	4,578	-
Playrangers	3,239	1,200	(4,600)	161	-
Southern Parishes Detached	-	-	(4,833)	4,833	-
Troubled Families	-	-	(903)	903	-
Wecock Youth	-	5,500	(5,776)	276	-
XP	-	456	(8,421)	7,965	-
Y B Arty	-	1,062	(12)	-	1,050
Youth Music	-	2,971	(5,918)	2,947	-
LGBT Events	38	-	-	(38)	-
	<u>10,446</u>	<u>83,154</u>	<u>(214,343)</u>	<u>121,793</u>	<u>1,050</u>

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
Core	38,659	48,426	(7,278)	(76,093)	-	3,714
AQA	-	-	(5,428)	5,428	-	-
Broadlaw	-	6,159	(3,009)	(3,150)	-	-
Crofton	-	10,155	(10,873)	718	-	-
Crofton 121	-	6,630	(5,996)	(634)	-	-
Detached sold service	-	-	(2,164)	2,164	-	-
Elson Youth	-	10,947	(12,977)	2,030	-	-
Genesis Clay	-	10	-	(10)	-	-
Genesis other	-	1,807	(10,307)	8,500	-	-
Hart Plain 121	-	2,730	(2,005)	(725)	-	-
LGBT Events	-	96	(166)	70	-	-
LGBT sold services	-	13,395	(14,504)	1,109	-	-
Oasis	-	12,560	(13,841)	1,281	-	-
Rowner Youth	-	5,559	(3,293)	(2,266)	-	-
Scrapstore	-	3,159	(6,359)	3,200	-	-
Waterloocille Youth	-	2,121	(5,705)	3,584	-	-
Whiteley	-	4,392	(1,373)	(3,019)	-	-
Y Aspire Fareham	-	3,118	(5,322)	2,204	-	-
Y Aspire Havant	-	-	(6,582)	6,582	-	-
Y B Crafty	-	45	-	(45)	-	-
Y Bus	-	14,000	(8,221)	(5,779)	-	-
Y Parties	-	800	(130)	(670)	-	-
	<u>38,659</u>	<u>146,109</u>	<u>(125,533)</u>	<u>(55,521)</u>	<u>-</u>	<u>3,714</u>

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
Core	81,871	162,394	(51,994)	(153,612)	-	38,659
Broadlaw	-	1,240	(583)	(657)	-	-
Crofton	-	9,863	(14,610)	4,747	-	-
Crofton 121	-	6,545	(7,265)	720	-	-
Elson Youth	-	428	(12,337)	11,909	-	-
Genesis Clay	-	765	(851)	86	-	-
Gosport Art Project	-	1,083	(1,412)	329	-	-
Gosport LGBT	-	1,383	(8,984)	7,601	-	-
Hart Plain 121	-	600	(1,345)	745	-	-
LGBT Events	-	133	(137)	4	-	-
General funds	-	22,764	(29,099)	6,335	-	-
	<u>81,871</u>	<u>207,198</u>	<u>(128,617)</u>	<u>(121,793)</u>	<u>-</u>	<u>38,659</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	3,714	3,646	7,360
	<u>3,714</u>	<u>3,646</u>	<u>7,360</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	38,659	1,050	39,709
	<u>38,659</u>	<u>1,050</u>	<u>39,709</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Y SERVICES FOR YOUNG PEOPLE
Y SERVICES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

21	Cash absorbed by operations	2025	2024
		£	£
	Deficit for the year	(32,349)	(52,608)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(137)	(238)
	Movements in working capital:		
	Decrease/(increase) in debtors	4,921	(8,176)
	(Decrease) in creditors	(16,624)	(34,468)
	Increase in deferred income	27,474	17,796
		<u> </u>	<u> </u>
	Cash absorbed by operations	(16,715)	(77,694)
		<u> </u>	<u> </u>

22 **Analysis of changes in net funds**

The Charity had no material debt during the year.

Document Activity Report

Document Sent

Fri, 19 Dec 2025 13:50:14 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Tue, 23 Dec 2025 12:10:41 GMT	Andrew Kennedy viewed the document
Tue, 23 Dec 2025 12:10:23 GMT	Andrew Kennedy viewed the document

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<http://daybookslimited.accountantspace.co.uk/messages/VerifyDocument>