

# YOUNG PEOPLE'S SHOP LTD

## **Trustees' Report** **and Unaudited Financial Statements** for the year ended 31 March 2025

**Registered Charity Number 1148771**  
**Registered Company Number 07968887**

# **YOUNG PEOPLE'S SHOP LTD**

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## **INDEX**

---

	<b>Page</b>
<b>Charity information</b>	<b>1</b>
<b>Introduction to Young People's Shop</b>	<b>2</b>
<b>Report of the Trustees</b>	<b>3</b>
<b>Independent Examiner's Report</b>	<b>8</b>
<b>Statement of financial activities</b>	<b>9</b>
<b>Balance sheet</b>	<b>10</b>
<b>Accounting policies</b>	<b>11</b>
<b>Notes to the financial statements</b>	<b>13</b>

---

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## CHARITY INFORMATION

---

### Trustees

Richard Lang, Chair  
Isobel Cordery, Finance and Treasury Control (appointed on 21 June 2024)  
Lindsay Campbell (appointed on 5 April 2024)  
Camilla Green  
Maureen Doyle  
Sara Pickford  
Ali Meyrick (resigned on 30 September 2024)  
Andrew Macfarlane (appointed on 7 November 2024)

### Key Management Personnel

Catherine Burnard Chief Executive Officer  
Aly Ede Youth Services and Outreach Lead  
Philippa Hagon Counselling Lead

### Registered and Principal Office

29 South Street  
Chichester  
West Sussex  
PO19 1EL

### Registered Charity Number

1148771

### Registered Company Number

07968887

### Independent Examiner

Geoffrey Frost BSc (Hons) FCCA  
Blue Spire Limited  
Cawley Priors  
South Pallant  
Chichester  
West Sussex  
PO19 1SY

### Affiliations and memberships

British Association of Counselling & Psychotherapy BACP

# **YOUNG PEOPLE'S SHOP LTD**

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## **INTRODUCTION TO YOUNG PEOPLE'S SHOP**

---

Young People's Shop (formerly the Chichester Information Shop) was established 25 years ago in 1999 under the governance of West Sussex County Council. Following funding cuts in 2009, it became an independent stand-alone service and in 2012 the organisation became a charitable company limited by guarantee. This preserved its ability to continue operating within the guidelines set by the National Youth Agency in 1993 for Information Shops, and to work to the Quality Standards set by Youth Access (the national organisation for Youth Information, Advice & Counselling Services - YIACS).

The project initially sought to retain and preserve its open-ended counselling service for young people, operating from a room within Chichester Boys' Club. In December 2019, due the impact of the Covid-19 pandemic, the charity moved out of its old premises at The Boys Club into Little London. The premises had been invaluable to the project from 2012 but had become too small and cramped to cope with the growth being experienced and to accommodate future plans. New premises were identified, and YPS moved into them in June 2021. Since re-opening, the activity level at the charity has ballooned. Partly this is due to significantly better premises and partly due to the surge in demand for our services following the end of the lockdowns and more recently, the impact on society of the cost-of-living increases, and other widely acknowledged societal influences.

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## REPORT OF THE TRUSTEES

---

The trustees hereby present their Annual Report for the purposes of the Charities Act 2011 and Sections 416 to 419 of the Companies Act 2006, together with the accounts for the year ended 31 March 2025. The trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102).

### STRUCTURE GOVERNANCE AND MANAGEMENT

#### *Governing Document*

The organisation is a charitable company limited by guarantee (with no share capital), incorporated on 28 February 2012 and registered as a charity on 31<sup>st</sup> August 2012. The Memorandum and Articles of Association form the governing document.

#### *Trustee Directors*

The directors, as defined in the Memorandum and Articles, act as both the directors of the company and, since the organisation is a registered charity, also as its charitable trustees. The Board of Directors provides the strategic leadership for the organisation. All members give their time voluntarily and receive no benefits from the charity. The Board meets quarterly, or more frequently if circumstances demand, and encourages the attendance of a member of the Operations Management Team, whose input is of equal weight as that of a trustee.

Trustees are appointed via recommendation from existing trustees followed by interview.

#### *The Operations Management Team*

The Operations Management Team (made up of the CEO, Outreach/ youth service lead, and counselling lead) runs the service and meets together on a weekly basis. The team reports to the Directors, and a member of the management team attends the Board meetings. The team is headed by the CEO, Cathy Burnard.

#### *Volunteers*

Volunteers are central to the work we do here at YPS. We have fourteen drop-in workers, nineteen counsellors and seven trustees.

Many of our volunteers working in the drop-in service (providing emotional support, sexual health services and signposting) are very experienced. Most have worked with young people, so already have a good working knowledge of young people and their needs.

Before they commence with us, they must gain a level 2 in counselling skills, attend training facilitated by our Volunteer Lead (Georgie Harris). The training package includes safeguarding training and an introduction to our policies and procedures, are you listening, self-harm, suicidal ideation, data protection, child sexual exploitation, GDPR and prevent training. The training also provides an insight into who we are, how we operate and some of the fundamentals of emotional support.

Some of the volunteers are studying Psychology at Chichester University, therefore looking for experience in working in a mental health field and have proved to be of tremendous help to the charity. All volunteer drop in workers receive supervision by a clinical supervisor

Our counselling team is made up of a mixture of qualified and trainee counsellors. All counsellors work from a humanistic modality and benefit from fortnightly clinical supervision and training opportunities within the charity. On induction all counsellors receive specific mandatory training on counselling young people including safeguarding and confidentiality. In September 2022, we included LGBTQ training to our list of mandatory training.

### OBJECTIVES AND ACTIVITIES

The object of the charity, as set out in its governing document, is to promote the mental health and wellbeing of young people aged 11 to 25 in the Chichester and Arun districts through the provision of counselling, emotional support, physical activities, and workshops. In doing so, the charity enables young people who access its services to be supported in a holistic way.

The trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit.

The project aims to make fully accessible for all young people the information and support they need to enable them to become fully participative members of the community and active, independent citizens by:

---

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## REPORT OF THE TRUSTEES

---

- offering support and counselling to young people where need for such services is identified and assessed.
- where appropriate, remote counselling / emotional support can be accessed.
- offering to all young people a focal point for the provision of independent information and advice, free from bias on the wide range of issues which affect their lives – for example, education, employment and training, family and relationships, health issues, housing and homelessness, justice and equality, money matters, and sport, travel and leisure.
- encouraging young people to maximise the benefits of the wide range of opportunities available to them
- encouraging and developing opportunities for volunteering
- providing the services on offer via staff who are trained to working with young people
- actively seeking the participation of young people in the planning, development, management, delivery and evaluation of a service centred on their needs
- monitoring the needs of and provision for young people in the locality in order to inform the decision-making of local and national government
- we have a robust safeguarding protocols and procedures in place, with ongoing regular training for all staff and volunteers. We raise safeguarding concerns and incidents to The Integrated Front Door West Sussex if a young person is at risk of harm to self or others.

### ***Mission Statement***

To support young people between 11 and 25 through life's challenges, and with their mental health and emotional wellbeing.

### ***Vision Statement***

YPS's vision is to ensure that no young person need struggle alone.

### ***Our Values***

**Empowerment:** We empower young people to take charge of their lives, make informed decisions, and to focus on a bright future.

**Immediate Support:** We offer immediate support, ensuring young people do not have to face their challenges alone.

**Holistic Wellbeing:** We focus on both mental and physical wellbeing because we understand that true wellness encompasses the whole person.

**Youth Leadership:** We are led by the young people who access the service. Their voices and ideas steer our direction.

The service subscribes to the ethical framework of the British Association of Counselling & Psychotherapy (BACP)

## ACHIEVEMENTS AND PERFORMANCE

### ***Supporting Young People***

We are currently open Monday-Friday 2pm-6pm. Our service looks at the young people holistically, encompassing the physical and the psychological.

The Young People's Shop opened its doors to our new premises on 26<sup>th</sup> July 2021. Since opening we have very quickly established ourselves as a safe place for young people.

The charity in the past year has continued to grow from strength to strength, with a core staff team of seven employees. We are fortunate to have a regular steady funding stream. We have been able to run more activities for young people and open the shop for longer hours on a Monday and Tuesday evening, offering additional emotional support, as well as craft and activities to promote physical health.

The shop now has hubs in Bognor and Littlehampton on a Wednesday and Thursday evening offering emotional support and signposting.

We have run a full programme of activities both physical and creative through the year.

### ***Emotional support***

- We offer a face-to-face emotional support service.
  - The emotional support lasts for 30-minutes and can be re-booked as and when required.
  - Young people waiting for counselling will sometimes choose to access our emotional support service until a counselling space has become available. Looking at recent statistics some young people will never access counselling, instead are happy to come in for the 30-minute emotional support sessions.
-

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## REPORT OF THE TRUSTEES

---

- The NHS sexual health support changed over the lock down period and can now be accessed online, we support young people to access the service and collect condoms and STI testing kits.
- Craft activities and games are offered alongside the emotional support sessions to build up a rapport and trust between the emotional support worker and the young person.
- Emotional support is bespoke service tailored to the individual. The ES worker will access the needs of the young person, being mindful and considering their needs. Supporting to build confidence and resilience for the future.

### *Counselling service*

- Most counsellors are working face to face, however if the young person requests online counselling this is also provided. Young people have up to 6 months of free counselling although in cases of special need this can be extended.
- There are currently 6 supervision groups with space for 4 counsellors in each.
- We can have up to 20 counsellors, this number fluctuates throughout the year.
- There are typically between 45-55 young people receiving counselling at any one time with approximately 22 on the counselling waiting list. This figure has gone down considerably as we now offer the young age group emotional support sessions immediately. We find our younger clients are happy with emotional support, sometimes finding a 50 minute counselling session quite difficult, however, this does depend on the individual, and some younger clients engage well in therapy.

### *Social media*

We have continued to increase our social media presence. Our admin and marketing manager (Claire Akehurst) is responsible for updating our social media sites and liaising with the CEO and the outreach youth service lead for appropriate and current topics to promote.

### *Outreach*

We have worked very hard at developing community links. Aly Ede our Outreach/Service Lead has been very busy re-establishing old partners links and making new connections. We have great connections with the local schools, the College and the University. Aly and some of the team go into local schools to support children who find it difficult to travel to Chichester and will offer workshops on anxiety and exam stress.

We have further promoted offers of activities in the community, such as football, yoga, boxing, personal training, Bushcraft, and sailing. All activities are supported by our trained staff, giving the young people an opportunity to have emotional support, albeit in a different location.

## FINANCIAL REVIEW

As a charity, we are wholly reliant on agencies, trusts and donors that recognise and understand the value of our work with young people and wish to support us and help us to develop. A full list of contributors is included at the end of this Report.

We have a policy of building financial reserves that will enable us to continue to provide our services for a limited time in the event that there is an interruption in incoming funding. Our policy is to build and hold cash reserves of a minimum of 3 month's normal operating expenses. Ideally, we would like to increase these reserves to cover 6 months, as the services we offer are so critical to the young people who would suffer if we had to implement restrictions.

In order to diversify our funding base we employ Juliet Stallard of Footprint Funding, on a part time basis, who is enabling us to establish a strong fundraising strategy going forward. The aim is to build a diversified base of funding from a larger spread of organisations so that we do not become too dependent upon one organisation. Considerable success has been achieved in this diversification in the past 4 years.

### *Reserves Policy*

#### Background

Since becoming a Charitable Company Limited by Guarantee in 2012, Young People's Shop has been concerned to ensure its financial competence. With regard to holding money in reserve, the trustees have been guided by the Charity Commission and have sought advice from other reputable bodies in order to determine policy.

#### Policy Statement

It is the policy of the Young People's Shop to ensure that it holds reserves to protect the charity against drops in income and to allow the charity to take advantage of new opportunities for the benefit of its clients. The Young People's

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## REPORT OF THE TRUSTEES

---

Shop recognises that its reserves may be spent on any of its aims. The Young People's Shop aims to build and hold funds in reserve that will support a minimum of 3 months and preferably 6 months of operating costs. In terms of the current operating budget, this means a sum of approximately £140,000 to cover 6 months costs. At the balance sheet date, the charity's free reserves totalled £76,681.

### Procedures

In order to ensure that the Young People's Shop maintains sufficient but not excessive reserves, and in order to both meet its needs and be financially stable, the following procedures will be adopted:

- Regular appraisal of the project's reserves by the Board
- Reporting of financial reserves at all trustee meetings
- Establishing criteria for holding a minimum level of free reserves to cover essential project running costs to include: rent; utilities; insurance; governance; wages; expenses; telephone/broadband; and general admin costs.
- Ensuring monies set aside for specific purposes e.g. building works are noted as being separate from the Project's general reserves
- Establishing a time period that general reserves should cover. Currently seen as three months and ideally six months
- Monitoring and reviewing the Project's reserves by the Trustees on an annual basis

## PLANS FOR FUTURE PERIODS

The charity has a well-established team and is in a very good position to move forward and plan for the future. The team continually strive to improve the service offered to young people by asking young people for feedback. We also continually monitor the standard of counselling, and ES support through good clinical supervision. On-going professional development is a fundamental for all staff and volunteers working at the shop. There is a programme of training offered through the year reflecting the needs of the young people the charity supports. Managerial staff supervision continues to be on a regular basis (4-6 weeks) although communication between the team is very good and anything which needs to be addressed urgently is done so. We have staff meetings every two weeks, a general meeting and a safeguarding meeting. The safeguarding meeting is to ensure a good standard of safeguarding monitoring is maintained.

Since re-opening in July 2021, we have seen people with more complex mental health issues, learning disabilities and autism accessing the centre. We have made reasonable adjustments to the way in which we practice, we have also identified a need for more training and robust risk assessing which have played a key role in supporting staff and young people. However, we continue to offer the fundamental thing that all young people need - a safe, confidential space which they can continue to access through difficult times.

It is our aim in the coming year:

- To continue to maintain our exceptionally high standard of emotional support and counselling supporting young people holistically.
- To continue to maintain a robust safeguarding standard, with all staff, volunteers and counsellors being updated on new protocols and procedures and supported after a safeguarding has been raised.
- To continue to offer a high standard of supervision for YPS counsellors. With supervisors having qualifications in supervision and working with young people.
- To continue supporting young people in Littlehampton and Bognor through our hubs at Creative Heat (Littlehampton) and The 39 Club (Bognor). (dependant on funding)
- To continue to stay open late two evenings a week at our base in Chichester (dependent on funding)
- To continue to offer both creative and physical activities to young people
- To continue to develop the young person's panel, organising workshops and groups and focusing on various topics and themes impacting young people. Facilitating an environment for young people to feel heard, and valued, to create new friendships and ultimately create a community. To continue to focus on promoting activities to support physical health in the community.
- To use free spaces offered in the community for joint working and continued partnerships.
- To continue to represent the project at multi-agency meetings to ensure as many young people know of our services as possible in a time when many other statutory services are diminishing.
- To continue to pursue funding streams. We have employed Footprint Fundraising to achieve a strong funding pipeline and to continue to develop a clear fundraising strategy for the future.
- To continually monitor and recognise what training requirements are needed with particular emphasis on accommodating those with complex trauma, suicidal ideation, those that self-harm and ongoing support for



# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## REPORT OF THE TRUSTEES

---

people from the transgender community. For staff and volunteers to have the skill and competence to continue supporting young people in an ever changing and uncertain environment.

- To continue to offer a high standard of training to all core staff, and volunteers, focusing on current and relevant topics.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## APPOINTMENT OF INDEPENDENT EXAMINER

The charity remained below the audit threshold for the year under review and appointed Geoffrey Frost of Blue Spire Limited as independent examiner.

This report has been prepared having taking advantage of the small companies' exemption in the Companies Act 2006. Approved by the trustees and signed on their behalf.



Richard Lang  
Chairman

17 November 2025

Date

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## INDEPENDENT EXAMINER'S REPORT

---

### Independent Examiner's Report to the Trustees of Young People's Shop Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025 which are set out on pages 9 to 17.

#### Responsibilities and basis of report

As the charity trustees of the charitable company (and also 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 charitable 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 your charitable company'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 charitable company'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, 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 charitable 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.



Geoffrey Frost BSc(Hons) FCA  
Blue Spire Limited  
Cawley Priory  
South Pallant  
Chichester  
West Sussex  
PO19 1SY

Date 17 November 2025

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	80,260	166,102	246,362	257,418
Investments - bank interest	2	1,128	-	1,128	891
<b>Total</b>		<u>81,388</u>	<u>166,102</u>	<u>247,490</u>	<u>258,309</u>
<b>EXPENDITURE ON:</b>					
Raising funds	3	29,269	-	29,269	13,283
Charitable activities	4	84,538	160,793	245,331	192,770
<b>Total resources expended</b>		<u>113,807</u>	<u>160,793</u>	<u>274,600</u>	<u>206,053</u>
<b>Net Income/(expenditure)</b>		(32,419)	5,309	(27,110)	52,256
<b>TRANSFERS</b>					
Gross transfers between funds	11	4,199	(4,199)	-	-
<b>Net movement in funds</b>		<u>(28,220)</u>	<u>1,110</u>	<u>(27,110)</u>	<u>52,256</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>	11	104,901	34,649	139,550	87,294
<b>Total funds carried forward</b>	11	<u>76,681</u>	<u>35,759</u>	<u>112,440</u>	<u>139,550</u>

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	7	5,000		5,000	
Cash at hand and in bank		153,414		200,291	
<b>Total current assets</b>		<u>158,414</u>		<u>205,291</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	8	<u>45,974</u>		<u>65,743</u>	
<b>Net current assets/(liabilities)</b>			112,440		139,548
<b>Net assets/(liabilities)</b>			<u>112,440</u>		<u>139,548</u>
<b>THE FUNDS OF THE CHARITY</b>					
<b>Restricted funds</b>	11		35,759		34,649
General fund		76,681		104,901	
<b>Total unrestricted funds</b>	11	<u>76,681</u>	76,681	<u>104,901</u>	104,901
<b>Total charity funds</b>	11		<u>112,440</u>		<u>139,550</u>

For the year ending 31 March 2025 the company 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 accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

The accompanying notes form part of these financial statements.

Approved by the trustees and signed on their behalf.



Richard Lang  
Chairman

Date 17 November 2025

Young People's Shop Ltd  
Company number: 07968887  
Charity number: 1148771

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## ACCOUNTING POLICIES

---

### General information, scope and basis of the financial statements

Young People's Shop Ltd is a registered charity, established as a company limited by guarantee in England with the company number 07968887. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered and principal office is given in the charity information page of these financial statements and the nature of the charity's operations and principal activities are detailed in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, UK Generally Accepted Accounting Practice and the provisions for small entities under FRS 102 1A and therefore do not include a statement of cash flows.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from affiliation fees charged to raise funds for the charity and is recognised when entitlement has occurred.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

### Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Raising funds; includes costs associated with seeking donations and fundraising events and initiatives
- Charitable activities; includes all costs incurred in undertaking activities that further the charity's aims for the benefit of beneficiaries

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

### Governance costs

Governance costs are any costs associated with the strategic as opposed to day-to-day management of the charity's activities. These costs include the cost of any administrative support provided to the trustees such as external audit, legal advice for trustees and costs associated with constitutional and statutory requirements.

### VAT

The charity is not registered for VAT and cannot therefore recover any VAT incurred on expenditure. Irrecoverable VAT is accounted for within the expenditure category to which the underlying costs relate.

### Taxation

The Charity is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the Charity's activities.

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## ACCOUNTING POLICIES

---

### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### **Cash and cash equivalents**

Cash and cash equivalents includes cash at bank and in hand available for the charity's use.

### **Funds**

#### *Unrestricted funds*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Donations	80,260	166,102	246,362	108,312	149,106	257,418
	<u>80,260</u>	<u>166,102</u>	<u>246,362</u>	<u>108,312</u>	<u>149,106</u>	<u>257,418</u>

### 2. Investment income

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Bank interest	1,128	-	1,128	891	-	891
	<u>1,128</u>	<u>-</u>	<u>1,128</u>	<u>891</u>	<u>-</u>	<u>891</u>

### 3. Raising funds

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Fundraising costs	29,269	-	29,269	13,283	-	13,283
	<u>29,269</u>	<u>-</u>	<u>29,269</u>	<u>13,283</u>	<u>-</u>	<u>13,283</u>

### 4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Clinical salaries and service provision	36,492	96,060	132,552	32,871	76,982	109,853
Other direct costs of charitable activities	-	19,633	19,633	3,149	1,174	4,323
Premises costs	6,706	24,453	31,159	2,996	23,081	26,077
Support and governance costs:						
Travel and subsistence costs	1,123	696	1,819	1,763	-	1,763
Administrative salaries	23,424	17,068	40,492	11,597	24,739	36,336
Legal and professional fees	4,845	-	4,845	2,256	-	2,256
Other administrative costs	9,921	2,883	12,804	7,319	3,034	10,353
Bank charges	227	-	227	9	-	9
Independent examiner's fees	1,800	-	1,800	1,800	-	1,800
	<u>84,538</u>	<u>160,793</u>	<u>245,331</u>	<u>63,760</u>	<u>129,010</u>	<u>192,770</u>

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## NOTES TO THE FINANCIAL STATEMENTS

### 5. Independent examiner's fees

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Examination	1,800	-	1,800	1,800	-	1,800
Other services	4,811	-	4,811	2,256	-	2,256
	<u>6,611</u>	<u>-</u>	<u>6,611</u>	<u>4,056</u>	<u>-</u>	<u>4,056</u>

### 6. Wages and salaries and related party transactions

	2025 Total Funds £	2024 Total Funds £
Gross wages	134,393	121,397
Employer's national insurance costs	4,921	3,010
Employer's pension costs	3,747	3,500
	<u>143,061</u>	<u>127,907</u>
	<b>2025 Total</b>	<b>2024 Total</b>
Staff numbers:		
Average head count	<u>7</u>	<u>7</u>

The charity's key management personnel, as set out on page 1, received employment benefits totalling £85,535 (2024: £79,492) during the year under review. Additionally the charity's key management personnel were reimbursed travel and subsistence expenses totalling £591 (2024: £372) with a further £2,149 charged as sessional staff which are incurred across general and unrestricted funds.

No trustee directors, nor any person or related to them, received remuneration or reimbursed expenses during the year under review or the comparative year. Additionally the charity did not transact with any entity a trustee director, nor any person related to them, had a financial interest in.

### 7. Debtors

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Rent deposit	5,000	-	5,000	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>



# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## NOTES TO THE FINANCIAL STATEMENTS

### 8. Creditors: amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Trade creditors	9,702	-	9,702	6,209	-	6,209
Deferred income	31,735	-	31,735	55,959	-	55,959
Other taxes and social security	2,020	-	2,020	1,773	-	1,773
Other creditors	717	-	717	2	-	2
Accruals	1,800	-	1,800	1,800	-	1,800
	<u>45,974</u>	<u>-</u>	<u>45,974</u>	<u>65,743</u>	<u>-</u>	<u>65,743</u>

### 9. Deferred income

	Brought forward £	Released in year £	Deferred in year £	Carried forward £
Donation and grant income for subsequent years	55,959	(55,959)	31,735	31,735
	<u>55,959</u>	<u>(55,959)</u>	<u>31,735</u>	<u>31,735</u>

### 10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Net current assets/(liabilities)	76,681	35,759	112,440	104,901	34,649	139,550
	<u>76,681</u>	<u>35,759</u>	<u>112,440</u>	<u>104,901</u>	<u>34,649</u>	<u>139,550</u>

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## NOTES TO THE FINANCIAL STATEMENTS

### 11. Analysis of net movement in funds

	Total funds brought forward £	Total incoming resources £	Year ended 31 March 2025 Total resources expended £	Transfers between funds £	Foreign exchange gains/(losses) £	Total funds carried forward £
<i>Restricted funds</i>						
Equip and sensory room	2,098	-	-	-	-	2,098
Counselling volunteer costs	642	-	(642)	-	-	-
Light heat power and other utilities	83	-	(83)	-	-	-
Rent and property costs	11,520	-	(11,520)	-	-	-
John Pritchard Trust	-	15,000	(6,000)	-	-	9,000
The F Glenister Woodger Trust	-	10,000	(4,000)	-	-	6,000
Certas	-	850	(850)	-	-	-
Clarions	-	828	(828)	-	-	-
Co-Op Community	-	1,409	(1,014)	-	-	395
Global Make Some Noise	-	31,100	(27,904)	-	-	3,196
Hyde Charitable Trust	-	9,213	(9,185)	-	-	28
Shanly Foundation	-	1,458	(1,458)	-	-	-
Southern Co-Op	-	10,000	(10,000)	-	-	-
TK Maxx	-	500	(500)	-	-	-
Million Hours Fund (MHF)	3,665	21,864	(15,546)	(4,258)	-	5,725
BBC Children in Need	-	8,333	(8,333)	-	-	-
National Lottery	-	25,717	(24,667)	-	-	1,050
Volunteer coordinator	2,774	-	(2,774)	-	-	-
Clinical Supervision	2,100	-	(2,100)	-	-	-
Wellbeing / Yoga	1,706	-	-	-	-	1,706
Refreshments for shop	1,668	-	-	-	-	1,668
Youth engagement	-	-	-	-	-	-
Publicity	-	-	-	-	-	-
Hosting / live webchat etc	893	-	(900)	7	-	-
Sussex Community Foundation	7,500	-	(7,500)	-	-	-
Chichester City Council	-	5,000	(5,050)	50	-	-
Tesco Community Fund	-	1,125	(1,125)	-	-	-
Alphatrack Systems	-	4,992	(4,992)	-	-	-
Goodwood Estate	-	3,290	(3,290)	-	-	-
Hendy Foundation	-	1,500	(208)	-	-	1,292
Tesco Community Fund (Bognor)	-	1,000	(1,000)	-	-	-
Tesco Community Fund (Brinsbury)	-	1,000	(1,000)	-	-	-
Tesco Community Fund (Littlehampton)	-	1,119	(1,119)	-	-	-
Chichester District Council	-	5,476	(5,478)	2	-	-
Friarsgate Trust	-	3,828	(1,227)	-	-	2,601
Miller Homes	-	1,000	-	-	-	1,000
Pagham Pram Race	-	500	(500)	-	-	-
Total restricted funds	34,649	166,102	(160,793)	(4,199)	-	35,759
<i>Unrestricted funds</i>						
General fund	104,901	81,388	(113,807)	4,199	-	76,681
Total unrestricted funds	104,901	81,388	(113,807)	4,199	-	76,681
Total funds	139,550	247,490	(274,600)	-	-	112,440

# YOUNG PEOPLE'S SHOP LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## NOTES TO THE FINANCIAL STATEMENTS

---

### 12. Description of restricted funds

Equip and sensory room	Funds received from Morrisons Foundation towards the cost of equipping the Sensory Room.
Counselling volunteer costs	Funds received towards the cost of counselling volunteers.
Light heat power and other utilities	Funds received towards the energy costs of the charity.
Rent and property costs John Pritchard Trust The F Glenister Woodger Trust	Funds received from The F Glenister Woodger Trust and John Pritchard Trust towards the property costs of the charity.
Certas Clarions Co-Op Community Global Make Some Noise Hyde Charitable Trust Shanly Foundation Southern Co-Op TK Maxx	Funds received from Certas, Clarions, Co-Op Community Foundation, Global Make Some Noise, Hyde Charitable Trust, Shanly Foundation, Southern Co-Op and TK Maxx to support the charity's Emotional Support Service.
Million Hours Fund	Funds received from The National Lottery Community Fund to provide additional services to young people.
BBC Children in Need	Funds received from BBC Children in Need towards the salary costs of the clinical lead.
National Lottery	Funds received from National Lottery towards the salary costs of a senior support worker, youth activities leader and the operations manager.
Volunteer coordinator	Funds received towards the salary costs of a volunteer coordinator.
Clinical Supervision	Funds received from Chichester City Council towards the cost of clinical supervision.
Wellbeing / Yoga	Funds received towards the costs of youth engagement events.
Refreshments for shop	Funds received towards the costs of refreshments.
Hosting / live webchat etc	Funds received from National Lottery towards the costs of hosting web meetings.
Sussex Community Foundation	Funds received from Sussex Community Foundation towards the salary costs of the clinical lead.
Chichester City Council Tesco Community Fund	Funds received from Chichester City Council and Tesco Community Fund toward the cost of counselling sessions in Chichester.
Alphatrack Systems	Funds received from AlphaTracks towards the costs of new computer equipment.
Goodwood Estate	Funds received from Goodwood Estate towards the salary costs costs of the charity's office administrator.
Hendy Foundation	Funds received from Hendy Foundation towards the costs of training.
Tesco Community Fund (Bognor) Tesco Community Fund (Brinsbury) Tesco Community Fund (Littlehampton)	Funds received from Tesco Community Fund towards the costs of support sessions at Bognor, Brinsbury and Littlehampton.
Chichester District Council Friarsgate Trust Miller Homes	Funds received from Chichester District Council, Friarsgate Trust and Miller Homes towards the costs of supporting volunteers in their role.
Pagham Pram Race	Funds received from Pagham Pram Race towards the costs of training.