

# JUVENIS

## Trustees' Annual Report and Financial Statements

For the year ended 31 July 2025

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Trustees' Annual Report and Financial Statements  
Year ended 31 July 2025

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## Charity Details

|                                      |                                                                                                    |
|--------------------------------------|----------------------------------------------------------------------------------------------------|
| Registered name                      | Juvenis                                                                                            |
| Type of organisation                 | Charitable Incorporated Organisation (CIO)                                                         |
| Charity number                       | 1168544                                                                                            |
| Principal Office                     | 3Space,<br>International House<br>6 Canterbury Crescent<br>London<br>SW9 7QD                       |
| Bankers                              | TSB Bank<br>Rye Lane<br>London<br>SE15 5DQ                                                         |
| Independent Examiner                 | Brendon Dublin CGMA<br>JG & Associates<br>TBXH@ Sunley House<br>Bedford Park<br>Croydon<br>CR0 2AP |
| Officers:<br>Chief Executive Officer | Winston Goode                                                                                      |

## Board of Trustees – all serving throughout the year:

|                          |                          |
|--------------------------|--------------------------|
| Duwayne Brooks OBE       | Appointed 01 August 2016 |
| Kazeem Sanni             | Appointed 01 August 2016 |
| Jennifer Steele          | Appointed 01 August 2016 |
| Nginamau Francis Augusto | Appointed 01 August 2016 |

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## Trustees' Report

The trustees present their annual report together with the financial statements of Juvenis for the year ended 31 July 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charity's CIO constitution, the Charities Act 2011, and the Charities SORP (FRS 102) second edition 2019.

### 1. Structure, Governance and Management

#### Governing document

Juvenis is a Charitable Incorporated Organisation (CIO), constituted under a Foundation constitution and registered with the Charity Commission for England and Wales on 1 August 2016 (charity number 1168544).

#### Trustee recruitment, appointment and induction

The Board of Trustees is the charity's governing body. Trustees are appointed in accordance with the CIO constitution; the Board is authorised to appoint new trustees to fill any vacancy arising through resignation or retirement. All four founding trustees served throughout the year. New trustees receive an induction covering the charity's objects, activities, financial position and their legal responsibilities.

#### Organisational structure

The Board sets the charity's strategic direction and holds overall responsibility for governance, financial stewardship and risk management. Day-to-day operational management is delegated to the Chief Executive Officer, Winston Goode, who reports directly to the Board. During 2024/25, the charity employed one member of staff and was supported by 9 seasonal workers and 3 volunteers.

#### Related parties and connected organisations

No transactions with related parties were undertaken during the year that require disclosure under the Charities SORP (FRS 102).

No trustees received any remuneration, nor were expenses reimbursed to any trustee during the year. The charity has no subsidiaries or connected trading entities.

### 2. Objectives and Activities

#### Charitable objects

The object of the charity is to help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

#### How the charity carries out its objects for public benefit

Juvenis is a youth development and early intervention organisation working with children and young people aged 10–25 across London, principally in the London Borough of Lambeth. In developing strategies and setting objectives, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The charity delivers its objects through:

- Education and positive pathways – supporting young people to remain in or return to education, training and employment through mentoring, skills workshops and advocacy.
- Safety and early intervention – targeted support for young people at risk of exploitation, violence or criminal justice involvement, delivered through healing-centred, relationship-based practice.

#### Main programmes in 2024/25

- **SAFE Steps (Safe, Advocacy, Fulfil, Empowerment)** – a targeted mentoring programme for young people aged 10–14 in mainstream schools who are at risk of educational disengagement, delivered under Lambeth's SAFE Taskforce.
- **Lambeth Vanguard** – an intensive 1:1 mentoring and support programme for young people aged 11–21 at risk of or affected by violence and criminal exploitation, as part of the multi-agency SEL Vanguard initiative.

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- **DIVERT Youth** – a Metropolitan Police Service (MPS) intervention programme delivered in police custody suites in partnership with Lambeth Council, aimed at diverting young people away from reoffending.
- **Young at Risk Housing Pathway (YPAR)** – wraparound care and advocacy for young people in supported accommodation who are at risk of violence, exploitation or disengagement.
- **Positive Change** – bespoke educational outreach developing skills, confidence and employability for young people at risk of becoming NEET (not in education, employment or training).
- **Tertiary and Transitional Support** – sustained mentoring and reintegration pathways for young adults aged 18–30 facing complex, entrenched needs, including those transitioning from the criminal justice system.

### 3. Achievements and Performance in 2024-25

The following is a summary of the charity's principal achievements during the year.

#### Our Work during 24-25

|                                                        |         |
|--------------------------------------------------------|---------|
| Total mentoring hours delivered                        | 17,000+ |
| Children reached – EHC programme                       | 600+    |
| Young people supported across all programmes           | 400+    |
| Children supported – Lambeth SAFE Taskforce            | 85+     |
| EHC workshops delivered                                | 19+     |
| Schools engaged – Empowering Healthy Communities (EHC) | 10      |
| Schools supported – Lambeth SAFE Taskforce             | 13      |
| Seasonal Workers                                       | 9       |
| Volunteers supporting delivery                         | 3       |

#### Outcomes

Through the charity's programmes, we have seen the following outcomes:

- Increased trust in adults and services
- Improved emotional regulation and decision-making
- Stronger sense of identity and belonging
- Reduced risk-taking behaviours
- Greater engagement in education and positive pathways

The SAFE Steps programme delivered a particularly significant outcome during the year: a 14-year-old young person (NS), who had been excluded from mainstream school and placed at a pupil referral unit in Kennington, successfully transitioned back into permanent mainstream education at Bishop Thomas Grant School following a supported six-week trial placement. This outcome is documented in full in the Impact Report.

The Lambeth Vanguard programme deepened the charity's capacity for multi-agency collaboration, reducing the progression of high-risk young people in the criminal justice system. The YPAR programme continued to provide critical housing pathway support for young people in unstable accommodation who are at risk of exploitation.

#### Research and recognition

Juvenis continued to build on its internationally recognised Life of a Top Boy research project, led in partnership with Dr Ron Dodzro. This participatory research, which was presented at the Eurogang Network Meeting in Denver, Colorado in October 2023, continues to inform the charity's programme design, practitioner training and policy advocacy. The project places Juvenis on a global platform in conversations about youth justice, healing-centred care and community-led prevention.

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4. Financial Review

Overview

For the year ended 31 July 2025, the charity achieved a surplus of £37,432 (2024: deficit of £20,979), representing a significant improvement on the prior year. Total income grew from £405,829 to £555,645, reflecting successful development of the charity's restricted grant portfolio. The trustees consider the financial position to be strong and in line with expectations.

Income

Total income was £555,645, comprising restricted grants of £392,265 (71%) and unrestricted income of £163,380 (29%). This compares with total income of £405,829 in 2024, all of which was unrestricted.

The increase of £149,815 (37%) reflects the charity's success in securing new restricted programme funding, particularly through the DePaul UK consortium (YPAR programme), the London Borough of Lambeth Vanguard grant, and the ML Community Enterprise consortium.

| Funders                                    | 2025<br>£ |
|--------------------------------------------|-----------|
| DePaul UK (Consortium – YPAR)              | 187,157   |
| London Borough of Lambeth – Vanguard Grant | 138,206   |
| ML Community Enterprise (Consortium)       | 59,085    |
| High Tree Community                        | 52,257    |
| Peter Minet Trust                          | 33,376    |
| Guy's and St Thomas' – Divert              | 30,000    |
| The Global Fund for Children               | 27,250    |
| London Borough of Lambeth – EIPS           | 14,000    |
| Young Westminster Foundation               | 5,000     |
| The Percy Bilton Charity                   | 2,817     |
| Other funders and donations                | 6,497     |
| Total Income                               | 555,645   |

Expenditure

Total expenditure was £518,213 (2024: £426,808), of which £513,183 (99.03%) was applied to charitable activities and £5,028 represents the depreciation charge on office equipment.

The principal programme expenditure items were the YPAR programme (£119,776), Lambeth Vanguard (£72,811) and SAFE Steps (£61,579). Staff costs for one employee totalled £62,173 (2024: £54,080 for one employee). A full analysis of expenditure is provided in Note 5.

Year-on-year comparison

The charity returned to surplus in 2024/25 after a deficit of £20,979 in 2023/24. This reflects both the growth in restricted grant income and effective cost management. The trustees are satisfied that expenditure has been applied prudently and in furtherance of the charity's objects.

Going concern

The trustees have reviewed the charity's financial position, funding pipeline and cash flow projections. The charity held £156,710 in cash at 31 July 2025 (2024: £111,129) and has confirmed funding commitments for key programmes in 2025/26. The trustees are satisfied that the charity has adequate resources to continue in operation for the foreseeable future and the financial statements have been prepared on a going concern basis.

Investment policy

The charity holds surplus funds as cash on deposit with TSB Bank. The trustees' policy is to prioritise security and liquidity of funds over yield. Interest income is recognised on an accruals basis.

5. Reserves Policy

The trustees have adopted a reserves policy based on the charity's size, operational profile and funding environment. As the majority of income is grant-funded and subject to annual renewal, the trustees consider it prudent to maintain free reserves equivalent to approximately three months' unrestricted operating expenditure. This provides a buffer against delays in grant payments, unexpected reductions in income or unforeseen costs, and ensures the charity can meet its obligations to staff, beneficiaries and creditors without interruption.

Free reserves are defined as unrestricted, undesignated funds available at the trustees' discretion. At 31 July 2025, the charity held free reserves of £143,064 (2024: £105,632). Based on total expenditure of £518,213, this represents approximately 3.5 months of operating expenditure, in line with the trustees' target. The trustees will continue to monitor the reserves position at each Board meeting and to maintain this level through ongoing diversification of the income base in 2025/26.

6. Principal Risks and Uncertainties

The trustees conduct regular reviews of the principal risks facing the charity and maintain systems and procedures to mitigate identified risks. The key risks and their mitigations are summarised below.

| Risk                  | Mitigation                                                                                                                                                                                                                                                                             |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Funding concentration | The majority of income is derived from a small number of statutory and trust funders. Mitigation: active diversification of the funding base; early engagement with funders on renewal; maintenance of a three-month free reserves buffer.                                             |
| Safeguarding          | The charity works with vulnerable children and young people. Mitigation: robust safeguarding policy and procedures; regular staff training; a designated safeguarding lead; participation in multi-agency safeguarding arrangements including the SAFE Taskforce and Lambeth Vanguard. |
| Key person dependency | Operational delivery relies on a single employee. Mitigation: clear role documentation; volunteer support structures; succession planning under review by the Board.                                                                                                                   |
| Reputational risk     | Work with young people in complex circumstances carries inherent reputational sensitivity. Mitigation: strong organisational values framework; healing-centred practice model; regular supervision; open communication with funders and partners.                                      |
| Financial controls    | As a small charity there is inherently limited segregation of financial duties. Mitigation: annual review of financial controls; independent examination of accounts; dual signatory requirement on all bank transactions.                                                             |

The trustees formally review risks at least annually.

7. Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 31 May 2026 and signed on their behalf:



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Jennifer Steele

Trustee

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## Independent Examiner's Report to the Trustees of Juvenis

I report on the accounts of Juvenis (charity registration number 1168544) for the year ended 31 July 2025, which are set out on pages 10 to 18.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

I am qualified to undertake the examination by being a member of the Chartered Institute of Management Accountants (CIMA).

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act 2011;
2. follow the applicable Directions given by the Charity Commission under section 145(5)(b); and
3. state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that: (i) proper accounting records are kept; and (ii) accounts are prepared that agree with the accounting records; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Brendon Dublin

#### Brendon Dublin CGMA

Independent Examiner

For and on behalf of JG & Associates

TBXH@ Sunley House

Bedford Park

Croydon

CR0 2AP

Date: 28-May-2026 | 02:38:41 PDT

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## Statement of Financial Activities

For the year ended 31 July 2025 (incorporating income and expenditure account)

| INCOME AND ENDOWMENTS                                  | Unrestricted<br>£ | Restricted<br>£ | Total 2025<br>£ | Total 2024<br>£ |
|--------------------------------------------------------|-------------------|-----------------|-----------------|-----------------|
| Donations and Legacies ( <b>Notes 2 &amp; 3</b> )      | 163,380           | 392,265         | 555,645         | 405,829         |
| Charitable Activities                                  | –                 | –               | –               | –               |
| Investment income                                      | –                 | –               | –               | –               |
| <b>TOTAL INCOME</b>                                    | <b>163,380</b>    | <b>392,265</b>  | <b>555,645</b>  | <b>405,829</b>  |
|                                                        |                   |                 |                 |                 |
| <b>EXPENDITURE</b>                                     |                   |                 |                 |                 |
| Expenditure on charitable activities ( <b>Note 5</b> ) | 124,248           | 392,265         | 516,513         | 425,308         |
| Governance costs ( <b>Note 5</b> )                     | 1,700             | –               | 1,700           | 1,500           |
| <b>TOTAL EXPENDITURE</b>                               | <b>125,948</b>    | <b>392,265</b>  | <b>518,213</b>  | <b>426,808</b>  |
|                                                        |                   |                 |                 |                 |
| <b>NET INCOME / (EXPENDITURE) for the year</b>         | <b>37,432</b>     | <b>–</b>        | <b>37,432</b>   | <b>(20,979)</b> |
|                                                        |                   |                 |                 |                 |
| <b>RECONCILIATION OF FUNDS</b>                         |                   |                 |                 |                 |
| Fund balances brought forward at 1 August              | 105,632           | –               | 105,632         | 126,611         |
| <b>FUND BALANCES CARRIED FORWARD at 31 July</b>        | <b>143,064</b>    | <b>–</b>        | <b>143,064</b>  | <b>105,632</b>  |

The notes on pages 13 - 18 form part of these financial statements.

The charity had no recognised gains or losses other than those shown above.

Prior year figures are taken from the annual accounts for the year ended 31 July 2024.

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## Balance Sheet

As at 31 July 2025

|                                                   | Notes | 2025    |                | 2024    |                |
|---------------------------------------------------|-------|---------|----------------|---------|----------------|
|                                                   |       | £       | £              | £       | £              |
| <b>FIXED ASSETS</b>                               |       |         |                |         |                |
| Tangible assets: Office Equipment                 | 4     |         | 2,607          |         | 7,636          |
| <b>Total fixed assets</b>                         |       |         | <b>2,607</b>   |         | <b>7,636</b>   |
| <b>CURRENT ASSETS</b>                             |       |         |                |         |                |
| Debtors and Prepayments                           |       | 120     |                | 120     |                |
| Cash at Bank and in Hand                          |       | 156,710 |                | 111,129 |                |
| <b>Total current assets</b>                       |       |         | <b>156,830</b> |         | <b>111,249</b> |
| CREDITORS:<br>amounts falling due within one year | 8     |         | (16,373)       |         | (13,253)       |
| <b>NET CURRENT ASSETS</b>                         |       |         | <b>140,457</b> |         | <b>97,996</b>  |
|                                                   |       |         |                |         |                |
| <b>TOTAL NET ASSETS</b>                           |       |         | <b>143,064</b> |         | <b>105,632</b> |
|                                                   |       |         |                |         |                |
| <b>FUNDS OF THE CHARITY</b>                       |       |         |                |         |                |
| Unrestricted Funds – General                      | 7     |         | 143,064        |         | 105,632        |
| Restricted Funds                                  | 7     |         | –              |         | –              |
| <b>TOTAL FUNDS</b>                                |       |         | <b>143,064</b> |         | <b>105,632</b> |

These financial statements were approved and authorised for issue by the Board of Trustees on 20th May 2026 and signed on their behalf by:



Jennifer Steele – Trustee



Kazeem Sanni – Trustee

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## Statement of Cash flows

For the year ended 31 July 2025

| Cash Flow from Operating Activities                         | Total 2025<br>£ | Total 2024<br>£ |
|-------------------------------------------------------------|-----------------|-----------------|
| Net Movement in Funds Per Statement Of Financial Activities | 37,432          | (20,979)        |
| Adjustment For:                                             |                 |                 |
| Depreciation                                                | 5,028           | 5,294           |
| Profit On Disposal of Tangible Fixed Asset                  | -               | -               |
| (Increase)/Decrease in Debtors                              | -               | -               |
| (Decrease)/Increase in Creditors                            | 3,121           | 4,812           |
| <b>Net Cash(Used In)/ Provided by Operating Activities</b>  | <b>45,581</b>   | <b>(10,873)</b> |
|                                                             |                 |                 |
| <b>Cash Flow from Investment Activities</b>                 |                 |                 |
| Bank Interest Received                                      | -               | -               |
| Purchase Of Tangible Fixed Assets                           | -               | -               |
| Proceeds From Disposal Of Tangible Fixed Assets             | -               | -               |
| <b>Net Cash Provided by/(Used In) Investing Activities</b>  | <b>-</b>        | <b>-</b>        |
|                                                             |                 |                 |
| <b>Change in cash and cash equivalents in the year</b>      | <b>45,581</b>   | <b>(10,873)</b> |
| Cash and cash equivalents brought forward                   | 111,129         | 122,002         |
| <b>Cash and cash equivalents carried forward</b>            | <b>156,710</b>  | <b>111,129</b>  |
|                                                             |                 |                 |
| <b>Analysis of cash and cash equivalents</b>                | <b>2025</b>     | <b>2024</b>     |
| <b>Cash at bank</b>                                         | <b>156,710</b>  | <b>111,129</b>  |

## Notes to the Financial Statements

For the year ended 31 July 2025

### Note 1 – Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been applied consistently throughout the current and prior year unless otherwise stated.

#### 1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and 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), second edition 2019. The financial statements comply with the Charities Act 2011 and the charity's CIO constitution.

The charity is a public benefit entity as defined by FRS 102. The financial statements have been prepared on the going concern basis; the trustees have assessed that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements.

#### 1.2 Income recognition

Income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably.

- Donations and unrestricted grants are recognised when received, or when a pledge or Gift Aid refund is receivable and the amount can be reliably estimated.
- Grants subject to performance conditions are recognised as income when the conditions attached have been met or are expected to be met within the accounting period.
- Restricted grants are recognised as income when received and applied to the designated expenditure. Where grant funds are received but the related conditions have not yet been met at the year end, they are deferred as a liability on the balance sheet. There were no deferred grant balances at either year end.

#### 1.3 Investment income

Investment income consists of interest received on savings and deposit accounts. Interest is recognised on an accruals basis. No investment income arose in either year presented.

#### 1.4 Expenditure

All expenditure is recognised on an accruals basis, inclusive of irrecoverable VAT, and is classified as follows:

- Expenditure on charitable activities – all costs incurred in the delivery of programmes and services in furtherance of the charity's objects, including direct programme costs, staff costs, governance costs and a reasonable allocation of support costs.
- Governance costs – costs of constitutional and statutory compliance. The Independent Examiner's fee is included within legal and professional costs in the expenditure analysis (Note 5) and is separately disclosed in Note 6. There is no double-counting.

Support costs that cannot be directly attributed to a single activity are apportioned across charitable activities on a reasonable basis. Given the scale of the charity, these are not material.

#### 1.5 Fund accounting

- Restricted funds – funds subject to specific conditions imposed by the donor or grant-maker. These may only be applied in accordance with those conditions.
- Unrestricted funds – funds available for use at the trustees' discretion in furtherance of the charity's objects.
- Designated funds – a subset of unrestricted funds set aside by trustees for a specific purpose. The charity held no designated funds during either year presented.

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## 1.6 Tangible fixed assets and depreciation

Individual assets are capitalised when the cost exceeds £500. Depreciation is provided in order to write off the cost of each asset, less any residual value, over its estimated useful life at the following annual rates:

- Office equipment (including computer equipment) - 25% per annum, straight-line
- Fixtures and fittings - 20% per annum, straight-line
- Motor vehicles - 25% per annum, straight-line
- Plant and machinery - 33.33% per annum, reducing balance

No assets were acquired or disposed of during the year (2024: nil additions). The depreciation charge of £5,028 in 2025 (2024: £5,293) reflects the continuing write-down of existing office equipment assets. The net book value of tangible fixed assets at 31 July 2025 was £2,607 (2024: £7,636).

## 1.7 Debtors and prepayments

Debtors are recognised at the settlement amount due. Prepayments are recognised where consideration has been paid in advance of the related service being received. Provision is made where there is objective evidence that amounts will not be recovered.

## 1.8 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, and short-term bank deposits with an original maturity of three months or less.

## 1.9 Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation arising from a past event, it is probable that a transfer of economic benefits will be required to settle the obligation and the amount can be estimated reliably. Short-term creditors are measured at their settlement amount.

## 1.10 Pension costs

The charity operates a defined contribution pension scheme for eligible employees. Employer contributions are charged to the Statement of Financial Activities in the year in which they are payable.

## 1.11 Judgements and Estimates

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenditure. Actual results may differ from these estimates.

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## Detailed Statement of Financial Activities

For the year ended 31 July 2025

| Note 2 – Donations and Legacies – Unrestricted Income | 2025<br>£      | 2024<br>£      |
|-------------------------------------------------------|----------------|----------------|
| Other funders and donations                           | 163,380        | 168,852        |
| <b>TOTAL INCOME</b>                                   | <b>163,380</b> | <b>168,852</b> |

All income in 2024/25 is classified as donations and grants. The analysis between restricted and unrestricted income is as follows:

All income in 2024 was unrestricted but the table below shows grants received from each funder. The restricted grants in 2025 are analysed below.

The restricted grants received and fully applied during the year were:

| Note 3 – Donations & Legacies - Restricted Income | 2025<br>£      | 2024<br>£      |
|---------------------------------------------------|----------------|----------------|
| DePaul UK (Consortium – YPAR programme)           | 187,157        | 28,177         |
| London Borough of Lambeth – Vanguard Grant        | 138,206        | 56,199         |
| ML Community Enterprise (Consortium)              | 59,085         | 30,549         |
| Young Westminster Foundation                      | 5,000          | -              |
| The Percy Bilton Charity                          | 2,817          | -              |
| <b>TOTAL RESTRICTED INCOME</b>                    | <b>392,265</b> | <b>236,977</b> |

Total income was £555,645, comprising restricted grants of £392,265 (71%) and unrestricted income of £163,380 (29%).

All restricted funds received during the year were fully expended in accordance with the conditions attached to each grant. There were no restricted fund balances at the opening or closing balance sheet date, and no restricted funds were deferred at either year end.

| Note 4 – Tangible Fixed Assets | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| <b>COST</b>                    |               |               |
| At 1 August                    | 25,144        | 25,144        |
| Additions during the year      | —             | —             |
| <b>At 31 July</b>              | <b>25,144</b> | <b>25,144</b> |
| <b>DEPRECIATION</b>            |               |               |
| At 1 August                    | 17,508        | 12,215        |
| Charge for the year            | 5,028         | 5,293         |
| <b>At 31 July</b>              | <b>22,536</b> | <b>17,508</b> |

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## NET BOOK VALUE AT 31 JULY

2,607

7,636

The charity's fixed assets consist entirely of office equipment. No assets were acquired or disposed of during either year.

The depreciation charge of £5,028 in 2025 (2024: £5,293) reflects the continuing write-down of existing office equipment assets.

The net book value at 31 July 2025 was £2,607 (2024: £7,636), representing the remaining value of assets approaching the end of their useful lives.

| Note 5a: CHARITABLE ACTIVITIES        | 2025<br>£      | 2024<br>£      |
|---------------------------------------|----------------|----------------|
| YPAR                                  | 119,777        | 38,397         |
| Lambeth Vanguard                      | 72,811         | 27,065         |
| SAFE Steps                            | 61,579         | 49,288         |
| MLCE Ecosystem                        | 17,436         | -              |
| Youth resources and materials         | 43,483         | 22,513         |
| Activities and community projects     | 44,362         | 59,738         |
| Mentoring Programmes                  | -              | 5,683          |
| Milk Honey Bees Exps                  | -              | 96,234         |
| MOPAC Exps                            | -              | 9,000          |
| Refreshments                          | 18,115         | 11,690         |
| Project Yana                          | -              | 18,228         |
| Travel and subsistence                | 19,671         | 15,475         |
| Staff costs (Note 5b)                 | 62,173         | 54,080         |
| Legal, professional and bookkeeping   | 13,340         | 2,764          |
| Office, software and communications   | 8,222          | 3,531          |
| Printing, postage and stationery      | 3,247          | 359            |
| DBS and membership                    | 878            | 225            |
| Peter Minet programme expenses        | 17,434         | -              |
| Driver education                      | 4,747          | 1,889          |
| Lambeth EIPS expenses                 | 2,000          | -              |
| Training and Workshops                | -              | 2,585          |
| Depreciation (Note 4)                 | 5,028          | 5,293          |
| <b>Total charitable activities(A)</b> | <b>514,303</b> | <b>423,989</b> |
| <b>GOVERNANCE COSTS</b>               |                |                |
| Independent Examiner's fee (Note 6)   | 1,700          | 1,500          |
| Accounting - Financial Reporting      | 1,800          | 1,000          |
| Other governance costs                | 410            | 282            |
| <b>Total governance costs(B)</b>      | <b>3,910</b>   | <b>2,772</b>   |
| <b>TOTAL EXPENDITURE(A) + (B)</b>     | <b>518,213</b> | <b>426,808</b> |

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| Note 5b – Staff Costs          | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Wages and salaries             | 60,625        | 48,202        |
| Employers' National Insurance  | 1,042         | 5,153         |
| Employer pension contributions | 506           | 725           |
| <b>TOTAL STAFF COSTS</b>       | <b>62,173</b> | <b>54,080</b> |

The average number of employees during the year was 1 (2024: 1). In addition to its one permanent employee, the charity engaged 9 seasonal/sessional workers during the year to support programme delivery

No employee received emoluments in excess of £60,000 per annum in either year.

No trustee received any remuneration and no expenses were reimbursed to any trustee in either year.

The charity benefited from the support of 9 seasonal workers and 3 volunteers during the year (2024: 8 volunteers)

In addition, the charity benefited from the voluntary contribution of its four trustees.

| Note 6 – Independent Examiner's Fee | 2025<br>£ | 2024<br>£ |
|-------------------------------------|-----------|-----------|
| Independent Examination             | 1,700     | 1,500     |

The Independent Examiner's fee is separately disclosed here in accordance with the Charities SORP (FRS 102).

In addition to the independent examination, JG & Associates provided payroll services totalling £450 and financial reporting and accounts preparation services totalling £1,800 during the financial year.

The trustees and Independent Examiner have considered these services and are satisfied that they do not compromise the independence of the independent examination.

| Note 7 – Analysis of Funds | Opening<br>1 Aug 2024<br>£ | Income<br>£    | Expenditure<br>£ | Closing<br>31 Jul 2025<br>£ |
|----------------------------|----------------------------|----------------|------------------|-----------------------------|
| Unrestricted – general     | 105,632                    | 163,380        | (125,948)        | 143,064                     |
| Restricted funds           | -                          | 392,265        | (392,265)        | -                           |
| <b>TOTAL</b>               | <b>105,632</b>             | <b>555,645</b> | <b>(518,213)</b> | <b>143,064</b>              |

The unrestricted general fund represents the accumulated surplus of the charity available at the trustees' discretion in furtherance of the charity's objects.

There were no restricted fund balances at either the opening or closing balance sheet date; all restricted income received during the year was fully applied to its designated purpose within the year.

| Note 8 – Creditors: Amounts Falling Due Within One Year | 2025<br>£     | 2024<br>£     |
|---------------------------------------------------------|---------------|---------------|
| Accruals                                                | 8,640         | 8,940         |
| Amounts owed to Milk Honey Bees CIC                     | 4,849         | -             |
| Payroll liabilities                                     | 2,764         | 4,140         |
| Staff pension deductions                                | 120           | 173           |
| <b>TOTAL CREDITORS</b>                                  | <b>16,373</b> | <b>13,253</b> |

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Accruals of £8,640 relate to the Independent Examiner's fee (£1,700) and other costs incurred but not invoiced at the year end.

Milk Honey Bees CIC is an arm's-length supplier; the balance of £4,850 represents invoices outstanding at the year end.

Payroll liabilities of £2,764 represent timing differences on payroll processing.

#### **Note 9 – Related Party Transactions**

The charity was under the control of the trustees throughout the year.

No transactions with related parties were undertaken during either year that require disclosure under the Charities SORP (FRS 102). No trustee received remuneration and no expenses were reimbursed to any trustee during either year.

#### **Note 10 – Taxation**

The charity is exempt from corporation tax on income and gains applied for charitable purposes. No liability to corporation tax arose in either year presented.

#### **Note 11 – Post-Balance Sheet Events**

There are no post-balance sheet events requiring disclosure in these financial statements.