



Reviewed Financial Statements
For the year ended
31 March 2025

Wycombe Youth Action

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Wycombe Youth Action

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Wycombe Youth Action is a registered charitable incorporated organisation constituted on 15 March 2017.

CIO number: 1172046

Trustees

Simon Kearey (Chairman)
Ian Workman (Vice Chairman)
Saima Ansari
Usha Prasha

Principle Address

41 Baker Street, High Wycombe, Buckinghamshire, HP11 2RX

Independent Examiner

Sarah Pierce FMAAT - Ledgers Accountancy

Bankers

Metro Bank, Unit 81/113, 2 Eden Walk, High Wycombe, Buckinghamshire, HP11 2AW

Honorary Treasurer

Simon Kearey - ACCA

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Our History

Wycombe Youth Action (WYA) is a youth CIO based in the heart of High Wycombe, providing services to local young people, both in the town centre and the surrounding areas. Established in 1982, we have been running a variety of young groups, projects and volunteering opportunities.

Wycombe Youth Action registered as a charitable incorporated organisation on 15 March 2017 and previously operated under charity number 287035.

Our objectives have always been to support young people along their journey to adulthood, by creating spaces for them to lead their own projects and volunteer to lead existing ones with us. This enables them to increase their confidence, self-esteem and aspirations. In addition, we have always been focused on reducing social exclusion and breaking down barriers; our young people have a history of turning their lives around and achieving success.

Our Mission

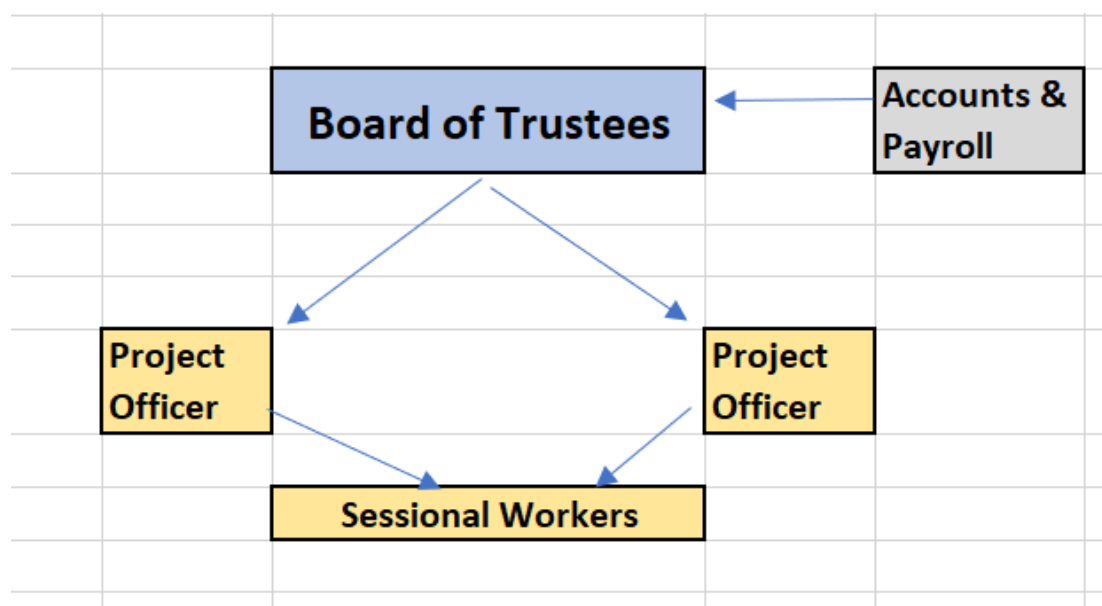
Our mission is to empower a diverse range of young people to build hopes and aspirations, confidence and skills.

Our Team and Structure Staff Team

Our core team comprises of two permanent members of staff – our lead Project Officers. The Trustees delegate day-to-day management to this team

We have an ever-changing and increasing team of sessional staff and volunteers. These team members are involved in specific, ongoing projects.

Organisational Structure



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At WYA our Board of Trustees have overall management and oversight of the CIO. The Board has varying levels of input, dependent on personal preferences and responsibilities and is accountable for the strategic needs of the CIO.

The Project Officers report to the Chair of Trustees who acts as the liaison between staff and the Board. The Chair receives guidance from the Board and is responsible for the organisational needs of the CIO as well as the management of the Project Officers.

The Chair of Trustees is also our Safeguarding Officer and has responsibility for the management of sessional staff and volunteers.

Our Geographical Coverage

High Wycombe, the main settlement in the Wycombe district is culturally and ethnically diverse and is home to a significant number of residents of South Asian descent. Minority ethnic communities tend to have a younger age profile.

High Wycombe has been designated by the Home Office as a high priority area for the prevention of radicalisation and involvement in gang violence of young people. It was designated a Prevent Tier 1 Priority Area in 2013 and in 2015 was selected as one of 43 UK towns and cities to receive funding as an 'Ending Youth Gang and Violence area'.

Why our organisation exists?

Many residents of Wycombe district live in areas of multiple deprivation and disadvantage. For example:

- A significant number of people (including children and young people) in Wycombe district live in areas that rank in the bottom 30% in England for multiple deprivation, such as Disraeli, Oakridge and Castlefield wards and also people in areas that rank in the bottom 40% such as Micklefield, Bowerdean and Totteridge wards. These are also the areas of Buckinghamshire with the highest level of youth unemployment
- Included in the people that the CIO serve is children and young people living in areas in the bottom 30% for income deprivation affecting children and living in areas in the bottom 30% for education, skills and training (including areas in the bottom 10% and 20% nationally)
- A significant proportion of children and young people in Wycombe district live in poverty
- Oakridge, Castlefield and Bowerdean wards also have higher proportion of young people, with over 25% of the population being under 16.

On top of these factors, young people in Wycombe face the same health and wellbeing challenges as young people across the UK, including:

- A growing mental health crisis amongst young people with mushrooming levels of anxiety, low self-esteem, depression, relationship difficulties and traumatic experiences

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- Rapidly increasing levels of obesity and risk of diabetes as a result of poor diet and of increasingly sedentary lifestyles.

Consultation with young people and youth sector organisations in Wycombe district and surrounding areas show the following as their key concerns:

- Drug use and drug-dealing
- Night-time safety of young people
- Sexual exploitation of young people and exploitation of young people through gangs and criminal activity (note that 'Prevent' is seen as a divisive issue amongst many Asian young people)
- Relationships between young people and police
- Poor perception of young people amongst wider public
- Anxiety around future career prospects (a concern amongst people as young as 13)
- Racism and hate crime.

There is a lack of youth provisions in town centre who cover the same work we do and over recent years many youth-funded services have been unable to continue due to the drastic cuts in youth funding from governmental bodies and others have had to resort to applying to trusts and foundations.

The social outcomes we want to achieve

We want to ensure that the services we provide are both of high quality and tailored to the changing needs of our communities. With this in mind, our services will:

- Support young people not in employment, education or training (NEET)
- Provide intervention techniques to those most at risk
- Intervene as early as possible
- Offer continuous support throughout a young person's development process
- Work to decrease levels of risk around young people by identifying risk factors and referring to partner agencies for specialist support.

OUR 2023/2024 SERVICES

The following activities are considered to be the main achievements for the year and were undertaken to further the CIO's purpose for the public benefit. The Trustees have taken into consideration to the Charity Commission's guidance on public benefit.

Mentoring

Funding from this project is sometimes provided by the referral agency, although we have applied for specific funding as support is given to young people at risk of gangs, exploitation or on the periphery of anti-social and criminal behaviour.

We work on a 1:1 basis with young people to recognise routes to success. Through mentoring topics such as risk, vulnerabilities, critical-thinking skills, previous criminal behaviour, mindset, peer pressure, role models, identity, community, weapons and emotional management are

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covered.

This is an ongoing project.

Boys' Group - Empower Youth Group

Through our gang prevention and exploitation preventative work, we have developed the provision of early intervention support to those at risk of exploitation. Working closely with local intelligence groups and Thames Valley Police, we can identify those most at risk and build connections within the local community to provide support and education to those most in need. In addition to this, we also provide a Thursday evening youth group at Youth Space in High Wycombe, for vulnerable young men. We aim to raise aspirations and motivate positive change in the lives of these young people. We also engage the group with football and other sports.

We take this work into local schools and have created specific workshops for groups of young people who are considered vulnerable, at risk, antisocial and are identified as such by the school.

This is an ongoing project.

Girls' Group – Sheros Youth Group

This group has been successfully running for young women in High Wycombe since Dec 2016 and has expanded to safeguard young women against all forms of vulnerability and exploitation.

The Girls' Group is open to all young women, however, just like our other youth groups, there is also a referral process for partner agencies to refer their most at-risk young people. 70% of the girls who attend youth group are vulnerable and at risk.

The group is a safe space for these young women and gives them the opportunity to discuss issues around self-esteem, physical and emotional confidence, all forms of abuse, grooming, healthy and unhealthy relationships, body image and including sexual exploitation. Thereby creating resilient young women who understand how to keep safe.

The girls have benefitted from a 12-week sports' project and a 12-week dance project funded by Leap, which gave the girls opportunity to try different sports to become fitter and healthier. The girls have taken part in 'Fun Fitness' with Bam Fitness and have also been involved in a six-week course on 'assertiveness' with Mama Bee, who also delivered sessions on the menstrual cycle and a session called 'Confident Me'.

Thames Valley Police regularly deliver sessions on online safety and violence against women.

We take this work into local schools and have created specific workshops for groups of young

women (Empowering Young Women) identified by the schools as being vulnerable. These groups are centred around confidence-building, abuse and exploitation, including sexual exploitation, criminal exploitation, grooming and healthy and unhealthy relationships.

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This is an ongoing project.

Mixed Group – Be Easy Youth Group

In 2016 we set up the first universal youth group in High Wycombe. Prior to this there was no mixed evening provision for young people. The group caters for young people aged between 10-16 and has an emphasis on exploring identity, motivation and aspirations through the various projects and workshops we run, e.g. music and spoken word. The group has gone from strength to strength. Guest speakers are invited to engage the young people and we hold open easy going discussions around current affairs, both local and more national. The young people get involved in sports sessions and other activities.

This is an ongoing project.

Knife Crime Prevention Project

Funded by foundations and trusts, WYA has delivered a series of anti-knife crime workshops throughout schools in the district. This project has now developed into more of a community awareness project, due to sensitivities around knife crime. The project extensively covers knife crime, but also topics including alcohol and drug awareness, sexual awareness and healthy relationships, child sex exploitation, child exploitation and grooming, identity and racism, robbery and stop and search. We hold these sessions in various different formats in our youth groups and in school workshops as many schools identify a need to cover these topics.

Additional work is done through our evening youth groups to ensure that a better understanding and opportunity for dialogue, in a safe environment, is created for young people at risk from youth violence locally. We provide constructive and beneficial activities to participants, engaging them away from otherwise anti-social behaviour and equipping them with valuable life skills. We also deliver workshops designed to tackle issues around identity, gangs and violence (specifically knife crime), drugs and keeping safe.

We also delivery a range of events through other organisations.

This is an ongoing project.

Schools Workshops and Assemblies

WYA are collaborating with more schools than ever before to engage groups of young people in workshops to talk about confidence, positive self-image, bullying and other issues affecting them. [Please see above.] These are delivered where staffing and finances permit. Some organisations have paid for these independently.

This is an ongoing project.

Ok to Talk

This project covers mental health and wellbeing and is very popular in the schools we work in. We also deliver to alternative education providers, such as Progress Schools. It was created

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after lockdown when we realised that young men, in particular, had difficulties expressing how they were feeling about the effects of lockdown and life in general. The aim was to show young men that it was 'ok to talk' and they didn't have to 'man up!'

This project:

- Is aimed at young men but does not exclude any young person
- Aims to provide a universal service for diverse groups of young men/people, aged between 11-16
- Will offer sessions to be delivered to schools, alternative provision and youth groups but will be structured and informal around such issues as: mental health, mindfulness, personal development, wellbeing, healthy relationships, healthy eating and cooking, lifestyle and exercise.

This is an ongoing project.

#BreakingBarriers

We have held this event in the school holidays since its creation in 2020. Each session is open to all young people and is held outside during the spring/summer and inside during autumn/winter.

An example of the day would be to:

- To explore alternative healthy eating, vegan options and its impact on the mind and body
- To encourage young people to try quick and easy, innovative and healthy recipes,
- building their confidence in cooking
- To engage the young people in a variety of fun, physical sports and activities that directly correlate to maintaining good physical and mental health
- To break down the barriers and build bridges between young people from the local community and the local police.

Workshops include conservation, photography, speaking out, knife crime, drug/substance misuse.

This project is designed:

- To facilitate and encourages positive dialogue amongst young people with regard racial discrimination, gender inequality, LGBTQ+, cultural stereotypes and mental health – breaking down the barriers between young people and these issues through informal education, outdoor education, guest speakers from different backgrounds and directed conversation
- To break down barriers between young people in the local area from different socio-economic, cultural and racial backgrounds, through shared interests and positive engagement with the focus of activities being environmentally beneficial
- To establish and develop a connection between young people from the local area, local heritage sites and environment.

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This is an ongoing project.

United and Stronger

This project is also delivered during school holidays and covers mental health and wellbeing. It is open to young women and the significant female role model in their lives, mother, aunt, older friend etc.

The project aims to encourage communication in these relationships through creativity and strengthen existing relationships and give the partnership opportunities they may not have had to engage in positive workshops. This gives both individuals the confidence to have open and honest conversations about any issues they may have and to learn from each other.

This is an ongoing project.

Beauty and the Truth

This project addresses beauty and the concept that 'is beauty more than skin deep'. It is both delivered in schools and as a standalone project in school holidays.

This project's objectives are:

- An exploration of beauty outside of self, aiming to raise awareness and break the cycle of relating the word beauty only to aesthetics
 - To understand how different personality traits consider
 - Do our actual behaviours contradict our cultural goals?
 - Beauty around us and different themes of beauty
-
- How do you define beauty and age?
 - What are attitudes to beauty and age?
 - How does social media and advertising influence young people's views on beauty?
 - Understanding physical worth from outside to inside.

This is an ongoing project.

Follyfoot Equine Therapy Project

The project aims to:

- Provide a valuable intervention to young people who are experiencing mental health issues or for young people with special educational needs, and/or are at risk of exclusion, currently not in education, employment or training (NEET)
- Improve the participants communication skills, enable them to grow in confidence and work in teams using good communication, managing themselves and feel a sense of achievement on completion of their sessions at Follyfoot.

We partner this bespoke project with Follyfoot Equine Therapy and particularly focus on working with young people who are:

- At risk of or in unhealthy relationships
- Engaging in sexting or other unsafe social media activity
- Not engaging with schools and essential services

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- From disrupted home backgrounds with little or no parental support
 - Displaying poor wellbeing or mental health / lacking in self-esteem or confidence
 - Engaging in other negative behaviours that are impacting their lives and relationships
 - Abusing drugs and engaging in criminal behaviour
 - Have attachment wounds which mean they struggle to trust others.

The participants benefit from free, weekly sessions down on the farm where they:

- Experience an introduction to the herd
- Participate in mindfulness and meditation exercises
- Gain confidence and getting 'up close' to a horse
- Enjoy a series of trust-building exercises with their horse
- Learn 'horse' language and how to build a lasting bond.

This is an ongoing project.

Young Carers Project

The Young Carers project, in conjunction with Young Carers Bucks, is a project exclusively for young carers where they can learn life skills and provide a period of respite. Each new cohort will consist of five workshops and a celebratory trip to congratulate the group on completion of the course. They learn cooking skills, self-defence, money management, sexual health, enterprise skills and public speaking. The group conducts team building exercises and also gains a First Aid qualification. These sessions will be delivered by external providers, such as the Navy, Metro Bank, Loudspeakers, Kings First Aid and many more.

This is an ongoing project.

Socialisation/identity/convention

All of the above activities are considered to be positive achievements of the CIO due to their popularity and success.

The Trustees wish to thank the donors for their vital support received during the year.

Training

Training needs for our staff have been identified, each member of staff has a training plan, developed from their KPI's, and training and development is monitored by the Chair of Trustees.

Networks and Partnerships

Our network is extensive and enables our CIO to grow and develop whilst at the same time showcase its valuable work. Our reach is extensive and we use a number of methods to network and communicate. This area of our work is central to the strategic development of the CIO and one of the main objectives laid out in our objectives table.

As part of our ongoing marketing strategy, we increased our social media presence as follows:

- During 2024/2025 we focussed on continuing our previous years success by engaging locally. We did this by commenting and interacting on local pages and with local

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organisations. We also varied our content in an effort to reach a wider audience, whilst focussing on the introduction of more branded content to create a more personal impact with our posts

- We currently stand at around 3k followers on Facebook. We have over 1k followers on Instagram and 1.8k followers on Twitter
- Our best performing posts were the Follyfoot Equine Therapy project, Tall Ships yachting expedition and our feedback posts.
- Our events posts on Facebook continue being key to gaining more followers and a wider reach with events reaching between 2.3 - 4.7k on average. Whilst our reach is less than the previous year, we know we are reaching local people. We also know that this has a direct positive impact on the attendance of our events and our Outreach project
- We focused on local reach throughout the year and had success with only a small % of our audience being outside of Bucks and for that matter the Wycombe Area itself.
- We continue to work with partner organisations such as local schools, colleges and universities.

Risk review

Risks to service users are managed through the completion of individual risk assessments for each project and through the CIO's generic risk assessment. Risk assessments and partnership working enable us to ensure all risk management is considered.

Our Board reviews any potential financial risks at our bi-monthly Board meeting. This is reviewed by assessing our management accounts and cash flow. We have rolling budgets to foresee the CIO's financial stability. Throughout regular Board meetings, risk, finance and funding is explored and evaluated. We work under the fundraising strategy to ensure grants are planned for and unrestricted income protected.

Corporate governance

The CIO is registered with the Charity Commission and governed under its constitution which sets out its charitable objects.

The Chairman oversees the financial aspects of the CIO's operations, in conjunction with all the Trustees to ensure the short and longer term viability. An annual budget is agreed by and performance is monitored throughout the year and reports made to the Board.

An Independent Examiner reviews the financial statements and reports to the Board on its financial affairs as appropriate.

Trustees are normally recruited by recommendation or word of mouth. The appointment of new Trustees requires the full approval of the Board of Trustees and is voted for at Board meetings.

Decisions on staff appointments are made by the Chair and Board members. Remuneration reviews are agreed between the Chair in consultation with the rest of the Board.

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Risk and Internal Control

The Trustees have overall responsibility for ensuring that the CIO has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the CIO and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reassurance that:

- The assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the CIO or for publication is reliable
- The CIO complies with relevant laws and regulations.

As part of the CIO's risk management process, the Trustees acknowledge their responsibility for the CIO's system of internal control and reviewing its effectiveness. It is also recognised by the Trustees that such a system is designed to manage rather than eliminate the risk of failure to achieve the CIO's objectives and can only provide reasonable, not absolute, reassurance against material misstatement or loss.

The Trustees have set policies on risk and internal controls, which cover the following:

- The responsibility of management to implement the Trustees' policies and identify and evaluate risks for their consideration on an ongoing basis
- Consideration of the type of risks the CIO faces
- The level of risks which they regard as acceptable
- The likelihood of the risks concerned materialising
- The CIO's ability to reduce the incidence and impact on the business of risks to do materialise
- Arrangements for monitoring and reporting on risk and control matters of importance, together with details of corrective action being undertaken.

The CIO has formally reviewed the risk register and believes that suitable controls are in operation to protect the CIO from exposure to high risks and that staff are properly trained to manage the operational risks that are inherent within the sensitive area that the CIO works within.

Financial Review

The main projects in terms of funding for the year ended 31 March 2025 were the Mentoring, Knife Crime Prevention, Ok to Talk, HAF and the Girls' Group projects. Funding for these projects was primarily received from private donors and trusts and Buckinghamshire Council.

Income has decreased by £46,098 this year, and consequentially expenditure has decreased by just over £100k. The decrease in income is due to the number of applications made to trusts and foundations which in the current economic climate whilst building relationships has not generated expected funds and also the number of donations received for youth funding has severely reduced. As a youth charity the only funds we get are from applications to these

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trusts or other government bodies and in the last 10 years there has been a 71% cut in funding for youth services from the government.

The increase in costs is attributable to an increase in payroll/ subcontracted staff costs as a result of providing more services and also an increase in fundraising costs.

Reserves

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the CIO to meet its objectives.

During the year the Trustees reviewed the reserves policy. Consideration was given to assessing the risk, probability and likely impact on our ability to meet our financial obligations or reduce our expenditure in the short term as a result of a decline in income.

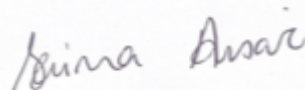
General Reserves

As a result, over the medium term, the CIO aims to build free reserves to a level which will provide sufficient resources to meet termination costs in the event of losing external funding. At 31 Mar 2025 total free reserves were at £8,365 (2024: £21,930). The Trustees wish to build on this for the future and have seen in year 25-26 a gradual increase in reserves to date.

The Trustees' report was approved by the Board of Trustees on 9th July 2025 and was signed on its behalf by:



.....
S Kearey
Chair



.....
S Ansari
Trustee

Wycombe Youth Action

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Independent Examiner's Report to the Trustees for the Year Ended 31 March 2025

I report to the CIO Trustees on my examination of the accounts of the CIO for the year ended 31 March 2025 which are set out on pages 15 to 21.

Responsibilities and basis of report

As the CIO's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and

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content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Name: Sarah Pierce – Ledgers Accountancy Services Ltd

Relevant professional body or qualification: FMAAT

Address: 15 Sedgmoor Close, Flackwell Heath, Bucks HP10 9BH

Date: 24th July 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Income and endowments from: Donation, legacies and Local Authority Grants		18,406	-	18,406	17,627
Charitable activity support grants		118,158	-	118,158	155,667
Other Specific Grants		-	5,320	5,320	13,420
Investments		-	-	-	-
Other Income		4,280	-	4,280	5,306
Total income	2	<u>140,844</u>	<u>5,320</u>	<u>146,164</u>	<u>192,260</u>

RESOURCES EXPENDED

Expenditure on:

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Charitable activities		119,747	5,320	125,067	208,635
Fundraising		34,662		34,662	49,309
Total expenditure	3	154,409	5,320	159,729	257,944
<hr/>					
Net (expenditure/income)		(13,565)	-	(13,565)	(65,684)
Net transfer between funds		-	-	-	-
Total funds brought forward		21,930	-	21,930	87,614
Total funds carried forward	8	8,365	-	8,365	21,930

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		Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	6	1,870	-	1,870	800
Cash at bank and in hand		35,677	-	35,677	46,870
		<u>37,547</u>	<u>-</u>	<u>37,547</u>	<u>47,670</u>
CURRENT LIABILITIES					
Creditors falling due within 7 one year		30,060	-	30,060	26,618
NET CURRENT ASSETS		<u>7,486</u>	<u>-</u>	<u>7,486</u>	<u>21,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,486	-	7,486	21,052
TOTAL NET ASSETS		<u>7,486</u>	<u>-</u>	<u>7,486</u>	<u>21,052</u>
TOTAL FUNDS	8	<u>7,486</u>	<u>-</u>	<u>7,486</u>	<u>21,052</u>

The financial statements were approved by the Board of Trustees on 9th July 2025 and were signed on its behalf by:



.....
S Kearey
Chair



.....
S Ansari
Trustee

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1. ACCOUNTING POLICIES

1.1 General information and basis of preparation

The CIO is incorporated and registered in England and Wales and the principal address can be found on the Legal and Administrative page.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

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 and UK Generally Accepted Accounting Practice.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Income

Recognition of income

- Income is included in the Statement of Financial Activities (SoFA) when:
- the CIO becomes entitled to the resources
- it is more likely than not that the CIO will receive the resources
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the CIO has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Contractual income and performance related grants

This is included in the SoFA once the CIO has been granted the contract on the basis that it is able to provide the related goods/services and meet the performance related conditions.

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Support costs

The CIO has incurred expenditure on support costs. These are included within expenditure on Charitable Activities in the SoFA and split out in note 3.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Income from bank interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

1.3 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

These costs have been allocated to charitable activities and a detailed summary can be found in note 3. Governance costs comprise all costs involving public accountability of the CIO and its compliance with regulation and good practice. Support costs include central functions.

Deferred income

Deferred income relates to a proportion of project income received during the year ended 31 March 2023 but relating to projects delivered during the year ended 31 March 2025.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

1.4 Assets

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

1.5 Critical Accounting Estimates and Judgements

In the application of the CIO'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.

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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.

2. ANALYSIS OF INCOME

	Analysis	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
Donations:	Donations Gifts	£ 18,406	£ -	£ 18,406	£ 17,869
	LA Grants				
Charitable activities:	Project income	118,158		118,158	156,666
Other Grants	Specific Projects	-	5,320	5,320	13,420
Income from investments:	Interest income -		-	-	-
Other Income:		4,280	-	4,280	5,306
Total income		140,844	5,320	146,164	192,261

All of the income from charitable activities above is considered to be contract revenue. The total trade debtors of £1,870 (2024 £nil)) were due from funders at the year end.

3. ANALYSIS OF EXPENDITURE

Analysis	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Wages	56,625	-	56,626	75,723
National insurance	11,121	-	11,121	10,786
Pension contributions	1,216	-	1,216	1,729
Subcontracted staff	30,965	-	30,965	71,707
Direct project costs	4,382	-	4,382	6,616
Fundraising costs	-	34,661	34,661	49,309
Marketing	-	-	-	216
Training Costs	725	-	725	-
Rent	4,820	-	4,820	10,469
Room hire	1,382	-	1,382	2,963
Insurance	605	-	605	792
Light and heat	-	-	-	-

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Rates	-	-	-	8
Donations paid	-	-	-	-
Cleaning	210	-	210	-
Advertising	-	-	-	-
Telephone	1,267	-	1,267	1,278
Computer expenses	537	-	537	1,044
Training	-	-	-	-
Printing and office supplies	782	-	782	1,907
Travel and subsistence	3,418	-	3,418	8,374
Professional fees	5,244	-	5,244	10,975
Subscriptions	668	-	668	1,314
Project income returned	-	-	-	-
Bank charges	971	-	971	-
(Gain)/loss on foreign currency exchange	-	-	-	-
Sundry expenses	126	-	126	1,730
Total expenditure	125,067	34,661	159,729	257,945

4. TRANSACTIONS WITH TRUSTEES

Fees of £Nil (2024: £Nil) were paid to Trustees, during the year ended 31 March 2025 in relation to services provided.

There were Trustee expenses reimbursed during the year ended 31 March 2025 of £Nil (2024: £Nil).

5. STAFF COSTS

	2025	2024
	£	£
Wages	56,626	75,723
Social security costs	11,121	10,786
Pension costs (defined contribution scheme)	1,216	1,729
Total staff costs	68,953	88,238

No employees (2023: 0) received employee benefits (including employer pension costs) for the reporting period of more than £60,000.

The total remuneration of key management personnel for their services to the CIO was £16,841 (2024 £38,270), which is included in subcontractor costs in note 3. The average

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number of employees during the year was 3 (2024: 4).

6. DEBTORS: LESS THAN ONE YEAR

	2025	2024
	£	£
Trade/Grant debtors	1,870	-
Accrued income	-	-
Total	<u>£1,870</u>	<u>-</u>

7. CREDITORS: LESS THAN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,223	5,801
Accruals and deferred income	1,534	1,534
Taxation and social security	20,729	13,441
Other creditors	6,573	5,841
Total	<u>30,060</u>	<u>26,618</u>

Included in accruals and deferred income is deferred income of £nil being project income relating to the year ending 31 March 2025 (2024: £nil).

8. TRANSACTIONS WITH RELATED PARTIES

No donations were received from Trustees and their close family members.