

Charity registration number 801688 (England and Wales)

Company registration number 02369817

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	T Eastwood R Hartley CH Wells S Hedger D Wright M Pascoe M Stevens A March	 (Appointed 10 January 2025) (Appointed 10 January 2025)
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Secretary	T Eastwood
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Chief Executive	Mr N Smith
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Treasurer	Mr C Wells
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Patron	Evelyn Boscawen, 10th Viscount Falmouth
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Charity number	801688
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Company number	02369817
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Principal address	The House Youth Centre Carlyon Road ST AUSTELL Cornwall PL25 4DB
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Registered office	The House Youth Centre Carlyon Road ST AUSTELL Cornwall PL25 4DB
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Auditor	RRL LLP Peat House Newham Road TRURO Cornwall TR1 2DP
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Bankers	Royal Bank of Scotland 2 Old Town Street PLYMOUTH Devon PL1 1DP
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**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
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**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The charity exists for the purpose of the social education of young people aged 8-25 years by supporting and developing the work of various youth organisations and to enhance youth provision within Cornwall through the development of projects which address youth issues. We aim to achieve the following objectives:

1. To support children and young people, especially, but not exclusively, those most at risk to enable them to realise their full potential and to facilitate their social and personal development.
2. To provide programmes and projects that address issues that place young people at risk.
3. To broaden children and young people's aspirations and horizons by providing them with a range of opportunities that are innovative and challenging.
4. To support and empower youth groups/clubs and build their capacity to enable young people within their community to make a positive contribution.
5. To raise the profile of young people within the community/county and to celebrate their achievements.

Our projects work alongside young people enabling them to access a wide variety of positive activities including sports work, outdoor activities, music, dance, issue-based workshops and education and training opportunities. We run dedicated projects providing support to young people experiencing unemployment, mental health issues & violence within the community. Our work enables young people to build their confidence, self-esteem, teamwork and co-operation skills and their ability to make positive and informed choices.

Public benefit

The council of management have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. In particular, the council of management consider how planned activities will contribute to the aims and objectives set and the impact they have on our beneficiaries. The main beneficiary of our work is young people aged 8-25 years old living in Cornwall, but the trustees also recognise the work of adult volunteers who, in providing support services to young people in their community, also become beneficiaries through accessing activities we deliver such as training and accreditation opportunities.

The public benefit that arises from our work are as follows:

1. Young people & their communities are given support to ensure that they gain a sense of usefulness, purpose, value and belonging enabling them to become active citizens and contributing to community cohesion.
2. The health & education opportunities for young people in Cornwall are improved and promoted and young people are better equipped to make positive and life enhancing decisions that will lead to improved physical and mental health and fulfilment.
3. Young people and their communities feel safer and stronger which results in improved democratic engagement of young people, increased confidence in young people and less need for the involvement of the criminal justice system.
4. Communities can provide spaces & places for young people to meet with each other, gain access to support services and a range of activities which contribute to individual, family and community well-being.

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Review of activities and future developments

The specific projects currently in progress and a review of each project's activities are shown on page 5. These projects enable us to fulfil our charitable objectives of providing opportunities for young people to enable them to grow and develop as individuals and positive members of society and fulfilling our public benefit requirement.

Achievements and Performance

Statistics - 2024/25

Participants: (where a young person is known to a worker by name and is registered on our database):

2237 young people accessed our direct services on a regular basis during the year.

Average age of participant: 14 years 8 months.

Reach: (the number of young people our services meet during our activities and campaigns)

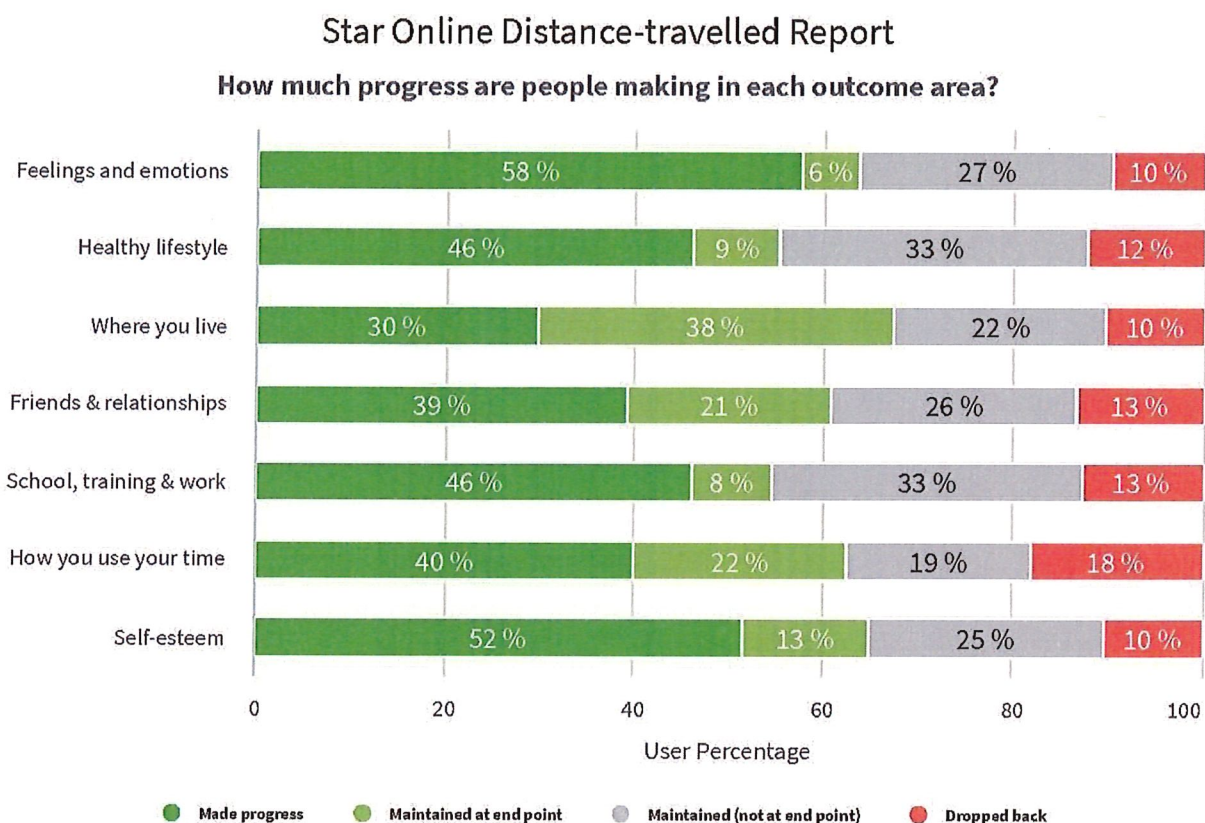
In 2024/25 the organisation reached **6,364** young people living in Cornwall achieved through work in schools, direct work, youth clubs we support, large events, activity programmes (Time to Move), sporting events and project work.

Impact:

We use Outcomes Stars to measure the impact of our work on the lives of young people accessing our services. My Mind Star helps us ascertain individual changes in behaviour. The tool captures where young people are and their progress in seven areas of their lives, all of which are considered essential to contribute to the personal and social development of a young person. Young people are asked to fill in the 'My Mind Star' (supported by a youth worker) at the beginning of a project or intervention and then do the same at regular intervals throughout their involvement with the project. The results are then collated and can show demonstrable progress in the seven areas and as such individual outcomes can be highlighted and the impact of our interventions measured.

The following distance travelled chart is based on interventions made with young people between April 1st 2024 – March 31st 2025 and shows data referring to **386** young people accessing our services who completed a Mind Star. 89% of young people are making progress in at least one outcome area whilst 63% of young people engaged are making progress in at least three outcome areas. Young people are showing good progress in 'Feelings & Emotions', 'Self Esteem' and improving their health choices. We are pleased to see that young people have been reporting more positive experiences regarding school, work and training. The first time we have seen a significant improvement since 2021. Young people are still reporting concerns and issues around where they live and feeling safe.

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As part of our contract to deliver support for young people with mental health issues we are obliged to use the IAPTUS system to record data for use in the National Minimum Mental Health Data Set. This system tells us that in 2024/25 our Well-Being Practitioners worked with 429 young people & provided 2,591 appointments to young people. The main reasons for being referred to us were young people experiencing anxiety and low mood.

The average age of young people being referred to us was 13 years old whilst 71% were female, 28% male and 1% non-binary. The main referrers to our services were education services (37%), self-referrals (22%) and the VCSE (10%). Other referrers include CAMHS, parents, social care & GP's.

The system tracks a range of outcome measures and informs us that 71% of young people showed a reliable improvement in their mental health whilst 99% of young people felt listened to, 96% of young people felt understood & 95% of young people were given ideas to work on to improve their mental health.

In considering the impact our work has on our beneficiaries we routinely collect direct feedback from young people, parents and stakeholders to demonstrate the success of our work. Our staff are trained in a transformative evaluation process which generates 'Significant Change Stories' that help young people and us to articulate the impact of our work in the words of young people themselves. Some of the comments recorded during this process are as follows:

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Young people's feedback

"I can now see my progress, I don't even recognise myself since joining the youth club, I feel so much happier and healthier" (Young woman, aged 15)

"Being in this group allows me to be open and discuss my worries and anxieties around school" (Young man, aged 14)

"This is my safe space, I have nothing else to do or nowhere else to go" (Young woman aged 14)

"Staff always believed in me when everyone said I would amount to nothing, thank you for not giving up on me" (Young woman, aged 16)

"I don't feel like I need sessions to continue as I am managing my emotions well and everything is looking good" (Young man, aged 14)

"Being able to have someone to talk to about the incident has taken my mind away from what happened and I haven't been thinking about it as much."

"My Most significant change has to be my confidence, since coming to the sessions at Zebs I have found myself doing things without thinking about them, like going to the shop or answering my phone without a second thought, I'm starting to enjoy my life again" (Young man, aged 16)

"I feel like I can talk to you, I can't really talk to mum about things." (Young woman, aged 13)

"I'm safer being here than in the group I used to be in, I was going to end up on bail" (Young man, aged 16)

Parent feedback

"The young people are very lucky to have the youth centre. It's a lovely, warm space where the staff are always welcoming, supportive and caring in their ways"

"I've seen a massive difference in my child since attending the youth group, she no longer self-harms, likes to be at home and not running away, and confides far better with myself. I believe this is down to the support she has been receiving by your youth work team"

"My daughter xxxx had counselling with a member of your team around 2016 time when xxxx was about 12 or 13.... The thing is that your worker was absolutely instrumental in turning my daughter's life around. xxxx was very depressed, self harming badly, struggling in every way silently. We tried different counsellors through her school, doctors, etc but she didn't gel with them but then we found YPC - & thank God. I genuinely feel that Hear our Voice saved my little girl's life on every possible level - & also mine because I was a desperate Mum when we found you guys... Your worker didn't give up on her & eventually xxxx opened up. I often think about how thankful I am & how lucky we are that Hear our Voice helped us. xxxx is thriving now.. She is happy & manages her emotions so much better. She is a wonderful, happy, confident 22-year-old woman who I never thought I would get to see her as an adult as painful as that is for me to think about... I can't put into words how grateful I am. It's the thing I am most grateful for of everything in my life & always will be. I will never forget how you guys helped my daughter when no one else could & changed her life. Thank God we reached out to you."

Stakeholder Feedback

"I perceive that what you do is a cornerstone of the community. I'd like to continue this relationship long-term. I'd personally like to thank you all for your time and for everything you do." (Helston Town Mayor)

"I just wanted to add my own voice of thanks for Friday night. The food was wonderful, and the young people incredibly impressive and engaged. Perran and I were speaking afterwards, and he's expressed his thanks as well, particularly to the young person asking about the future of the offering at the end." (Office of Perran Moon MP)

"Thank you for all of your work with E. She has found it very beneficial and seems in a much better place at the moment." (School staff member)

"I've noticed a big difference in a couple of the young people. Their behaviour around the town has been very different and I haven't had to chat with them other than to say hello for quite some time now" (Community PCSO)

"Thank you so much for all the work you have done with R and how promptly your service was able to meet with her and support her." (School staff member)

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Projects

Assertive Outreach Project: Funded by the Office of the Police & Crime Commissioner, the project aims to deliver a high quality Assertive Outreach service in partnership with colleagues from Space Youth Services, Young Devon and Torbay Youth Trust. The partnership receives requests from the police to engage with groups of young people in various areas around the peninsula who may be involved in Anti-Social Behaviour (ASB).

Attune: The ATTUNE research collaboration is seeking to explore the individual, environmental, social, economic, educational and geographical factors that have an impact on the mental health of young people, both positive and negative. Young People Cornwall is responsible for the participation of young people across Cornwall in this nationally significant piece of work.

Hear Our Voice young people's mental health project offers outreach across the county. The project offers support and advocacy to young people with, and those at risk of, mental health problems. The project helps facilitate the children and adult mental health services (CAMHS) children and young people's board where young people can actively inform the commissioning process and ensure their views are heard when service delivery is being planned. The project also delivers the well-being practitioner programme. Funded by Kernow Clinical Commissioning Group, Health Education England, Exeter University and the Dept. of Health.

Inspire Project: Originally funded by the Big Lottery Fund this programme supports the participation of young people on a range of decision-making panels.

LDA (Learning Difficulties & Autism) Participation: Funded by Kernow Clinical Commissioning Group to work with young people & professionals to ensure the voices of young people with LDA are heard within commissioning / procurement structures.

Parish Youth Partnership: A partnership project which aims to provide youth services for young people living in the parish of St. Agnes and is funded by Big Lottery Fund & St. Agnes Parish Council.

Personalisation Fund: Funded by the Cornwall & Isles of Scilly ICB, this Person-Centred Care Fund offers targeted, one-off support to help young people overcome barriers to positive mental health, build independence, and reduce the need for ongoing services such as CAMHS. The fund enables sustainable wellbeing through preventative, person-led interventions i.e. gym membership, appropriate footwear/clothing, or a bus pass. This helps to remove obstacles to achieving emotional resilience, social connection, and self-management.

Resettlement Project: Funded by Cornwall Council, this pilot project aimed to engage refugee children, young people and their families living in the community and offer them positive activities and a safe space to enable them to integrate into community life.

Social Prescribing Project: Funded by The Duchy Health Charity, this pilot project is delivered in partnership with Launceston Medical Centre and is designed to respond to the unmet needs of children and young people in the area of Launceston and Tamar Valley connecting children and young people into a broad range of services and interventions in their local area in a timely and effective way, led by the wants and needs of the young person themselves.

Suicide Prevention Project: Funded by Cornwall Voluntary Sector Forum, the project is designed to reduce incidences of suicide amongst young people aged 16-25 years by offering a range of support including group & individual work.

The House Youth Centre is a town centre-based youth club in St. Austell. The centre provides information, advice and guidance, positive activities, music work and issue-based workshops. The centre has dedicated music and café facilities and is the only open access youth centre in St. Austell funded by St. Austell Town Council and others.

Victim of Crime Project: Delivered in partnership with Young Devon and funded by the Office of the Police and Crime Commissioner. This project provides support to young people who have been victims of crime, offering them support, advocacy and individually tailored interventions designed to address feelings of isolation, loneliness, anxiety & loss.

Weight Management Project: Funded by The Royal Cornwall Hospital's Trust, this project provides 1-1 support for young people experiencing issues around their weight and offers interventions to help them become more active.

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You Decide: Originally funded by Big Lottery Fund, the project targets communities across Cornwall and offers positive activities for young people and opportunities for them to get involved in developing local youth provision alongside community representatives.

Youth Café's: Youth-centre based work in Helston & Redruth commissioned by Youth Café's CIC. The centres provide positive activities and safe spaces for young people to access.

Zebs youth drop-in centre and café based in Truro. Offering day and evening drop-in and training opportunities including music, catering, independent living, arts and crafts and issue-based projects. The venue provides information, advice and guidance to young people on a range of issues, positive activities and opportunities for personal and social development.

Volunteers

A traditional function of Young People Cornwall is to support volunteers who help run community led youth groups. Whilst the charity has no direct funding to provide this support, we continue to offer support to volunteers in these settings by providing a range of services including providing DBS checks, remote advice around governance issues and training opportunities. In the last year we supported **25** youth groups & **56** volunteers helping to provide essential services for young people in their communities.

In addition to supporting volunteers in the community, we are also fortunate to have hosted over **30** volunteers who worked within our direct delivery projects over the last year. These volunteers brought a host of expertise and activities to the sessions we deliver including dance workshops, cookery & food programmes, DIY, minibus driving, employment related workshops etc.

In 2024/25 we created an ambassador programme for the charity, and we would like to express our gratitude to Sam Galsworthy (High Sheriff of Cornwall 2024-25) and Grant Shepherd of Alter Architects for the time & expertise they have given us over the year.

The trustees of Young People Cornwall would like to thank all those volunteers who give their time so generously to ensure that young people can access youth activities across Cornwall.

Work for and with other organisations

The charity assists other organisations to fulfil their objectives. This work can form an income for the charity and the gross income is reported in the notes to the accounts. We aim to continue to support organisations who can contribute to furthering our aims of increasing and providing opportunities for young people living in Cornwall and to establish partnerships which promote quality work with young people.

Young People Cornwall is an affiliated organisation of UK Youth and supports them to achieve their aims and objectives. Young People Cornwall is a member of Cornwall Voluntary Sector Forum, Safer Cornwall and the Our Safeguarding Children Partnership (OSCP) and works closely with these organisations to ensure that we can influence strategic decision-making at a county, regional and national level.

We have worked closely with a range of partners including Cornwall & IOS NHS ICB, Cornwall Foundation Trust, locality-based youth work teams and other organisations who have a vested interest in the lives of young people such as Truro City Council, St. Austell Town Council, parish councils, residents' associations and community groups.

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Partnerships and collaborations

Young People Cornwall is involved in a range of partnerships and collaborations which enable us to improve our services and respond to the diverse needs of young people living across our county. We would like to thank the following organisations who support our work:

Cornwall VSF, Kooth, Penhaligon's Friends, Hunrosa, Intercom Trust, Young Devon, SPACE services for Young People, We Are With You, Victim Care Unit, Devon & Cornwall Police & Crime Commissioner, CAMHS, NHS Cornwall & Isles of Scilly ICB, BF Adventure, University of St. Mark and St. John, Safer Cornwall, Safer Streets, Youth Justice Board, Cornwall & IOS OSCP, St. Austell Town Council, Truro City Council, Launceston Medical Centre, Lyskerry's Youth, Newquay Youth Centre, St. Enoder Parish Council, Berryfields Residents' Association, Blackwater Village Hall, Barnardos, Falmouth University, Oxford University, Exeter University, Gwennap Parish Council, St. Agnes Parish Council, Health Education England, UK Youth, Cornwall Council, Cornwall Youth Work Collective, Royal Cornwall Hospitals Trust, & Youth Cafés Cornwall CIC all of whom are vital in helping us maintain essential services to young people.

These partners enable us to improve our offer to young people, bring expertise and resources to our programmes and help us achieve positive outcomes for young people accessing our services. In many cases our partners provide specialist services for the young people we are working with, providing referral pathways and exit routes for vulnerable and disadvantaged young people. In other cases, our partners enhance our delivery programmes by bringing expertise and knowledge which we can draw upon and which address needs or issues of the young people we are working with.

The trustees would like to thank Dr Lynette Rentoul for the clinical supervision and other training opportunities she has offered to staff over the last year.

The trustees would like to thank our partners who help us provide young people with a wide variety of opportunities to develop their skills, confidence, resilience and self-esteem and essential specialist interventions.

Donations / Legacies

In the year 2024/25 the charity was fortunate to receive cash donations from various individuals kind enough to donate through our website. The trustees would like to extend their thanks to Penryn Saracens, Pender Law, Truro School, Pullen Davies Solicitors, Teagle Machinery, Truro Old Boys, The Rotary Club & Ned (a young person who raised £800 for our projects). Our Secret Santa Campaign was an amazing success, and the charity was able to give out gifts to the value of £4,500 to young people across the county. There are far too many businesses and individuals to name each one, but the trustees offer their heartfelt thanks to everyone who supported the campaign.

Financial review

The results for the year are set on page 20.

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Reserves policy

The trustees review the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be between 3 and 6 months of expenditure. The target is £375k to £750k in general funds. The reserves are needed to meet the working capital requirements of the charity, and the trustees are confident at this level they would be able to continue the current activities in the event of a significant drop in funding.

The present level of unrestricted reserves available to the charitable company is £487,956 (2024: £476,210), this includes £145,000 of designated reserves (2024: £145,000) giving free reserves of £342,956 (2024: £331,210).

The present level of restricted reserves is £580,296 (2024: £726,744) giving total charity funds of £1,068,252 (2024: £1,202,954).

Our Funders

The Council of Management expresses its thanks to the funders and grant giving trusts listed below who continue to support the valuable work of Young People Cornwall. Their investment helps us to continue to improve the quality of life for young people living in the county and to meet our charitable objectives.

NHS Cornwall & Isles of Scilly ICB, Big Lottery Fund, Cornwall Council, Cornwall Voluntary Sector Forum, Cornwall Community Foundation, NHS England, Duchy Health Charity, Parent Carer Cornwall, Falmouth University, Oxford University, Youth Cafés Cornwall CIC, Truro City Council, St. Austell Town Council, Liskerrys Youth, St. Agnes Parish Council, Berryfields and District Community Centre, Liskeard Town Council, Newquay Youth Project, Blackwater Village Hall, Gwennap Parish Council, St. Enoder Parish Council, Young Devon, The Office of the Police and Crime Commissioner and UK Youth.

Investment policy

The council of management has considered the most appropriate policy for investing funds and has found that bank deposit accounts meet current requirements. In recent times the trustees have directed funds into different bank accounts to ensure that our capital is protected by the Financial Services Compensation Scheme and to ensure we are receiving the maximum return on our deposits.

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Internal control and risk management

To mitigate and manage risk, we maintain a detailed risk register, which is reviewed every three months by the Senior Management Team and by the Board every twelve months or whenever significant new risks are identified.

The trustees consider the financial sustainability of the charity remains the most significant risk to the charity. We understand that financial sustainability is vital not only for maintaining current programmes, but also for responding to the evolving needs of young people in a changing social and economic environment. To mitigate financial risk, we undertake the following:

- Actively pursue a mix of income streams—including individual donations, grant funding, partnerships, local authority contracts, and earned income through training or youth services. Our fundraising strategy focuses on building long-term relationships with supporters who share our vision for youth empowerment.
- Financial Planning - Our annual budgeting and financial forecasts ensure we are planning responsibly. We use scenario planning to prepare for changes in income or cost pressures, such as reduced public funding or inflationary impacts on service delivery.
- Responsible Stewardship of Resources - We operate with financial prudence, balancing investment in youth programmes with careful cost control. We monitor value for money across all projects, ensuring resources are focused where they have the greatest impact.
- Building and Maintaining Reserves - Our reserves policy ensures we maintain a minimum level of unrestricted funds to protect core operations during funding shortfalls or emergencies.
- Governance and Oversight - The Board of Trustees has strong financial oversight which includes regular reporting and an independent audit.
- Investing in Future Capacity - To secure our long-term impact, we invest in our organisational infrastructure, including staff development, digital tools, and monitoring and evaluation systems. These improvements strengthen our ability to scale services, attract funding, and demonstrate outcomes for young people.

Cyber security & data protection compliance has emerged as a risk to the charity over the last few years. To mitigate these risks, we ensure:

- Regular Security Audits: We conduct routine vulnerability assessments and penetration testing to identify and address potential weaknesses in our systems.
- Data Encryption: All sensitive data, including individual information, donor information and financial transactions, is encrypted using industry-standard protocols to ensure its confidentiality and integrity.
- Employee Training: We provide training to our staff and volunteers on best practices for cyber hygiene, including identifying phishing attempts, safe handling of sensitive data, and recognizing suspicious activity.
- Multi-Factor Authentication (MFA): We require MFA for access to all critical systems, adding an extra layer of security for our online services and internal platforms.
- Incident Response Plan: In the event of a cyber-attack, we have a robust incident response plan in place. This ensures a rapid and effective response to any security breach, minimising any potential impact on our operations or the information entrusted to us.
- Partnership with Security Experts: We collaborate with reputable third-party cyber security firms to stay updated on emerging threats and implement cutting-edge security solutions. We are Cyber Essential accredited ensuring that the organisation has appropriate security protocols in place.
- Data Retention and Disposal: We ensure that any personal data we no longer need is securely disposed of, in compliance with privacy laws and regulations.

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Internal control and risk management (continued)

The trustees recognise that staff recruitment & retention is a risk to our ability to deliver against contractual obligations and programme outcomes. Since 2020, the charity has encountered difficulties recruiting qualified youth work staff, a nationwide issue which has affected other organisations like our own. To mitigate this risk, we have and will continue to recruit staff from other areas of the children and young people's workforce e.g. social care, youth justice, teaching etc. We continue to promote professional youth work qualifications and support staff to achieve these in partnership with training providers and colleges. Staff retention is generally good, and the charity will continue to offer competitive salaries and non-financial incentives e.g. wellness workshops, flexible working arrangements, career development opportunities, positive work culture and recognition of employee achievements.

The trustees recognise and acknowledge the risks associated with safeguarding and ensure we have robust systems, policies and procedures in place that help protect the young people we serve and consequently our staff and the organisation.

In 2024/25 we recorded **1714** safeguarding concerns – a **179%** increase from the previous year - with 90% of these related to mental health and associated issues. This can place a strain on our staff and supporting infrastructure and we continue to work hard to ensure our referral systems, triaging processes and escalation procedures are robust and fit for purpose.

All staff undertake annual training & have DBS checks in place which are renewed every 3 years as a minimum. We employ several staff who are qualified safeguarding trainers and able to train internal and external staff. All concerns that are raised by staff, young people or other professionals are recorded using dedicated software which provides a real time audit trail of decisions and interventions made in response to a safeguarding concern. Our senior managers provide on-call support for frontline staff working in the evenings ensuring that staff and volunteers have access to guidance and advice if needed. The trustees are confident that our systems are compliant and that our staff are highly skilled and would like to thank all staff for their diligence in ensuring that young people we work with are given the best possible support at the right time.

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Plans for future periods

Our strategic aims for the period 2021-2025

Aim 1: Create, develop and maintain high quality young person-led youth services enabling them to learn, prosper, be healthy, feel secure and connected to their families and communities.

Young People Cornwall is committed to ensuring we put young people at the heart of everything we do. The pandemic of 2020/21 may have resounding long term effects on the wellbeing, education, mental health and future prosperity of our young people. Over the next four years we will ensure that our existing and new provision remains driven by the needs of young people, responsive to the challenges they face and works with considered regard to their families.

Actions:

- Promote the voice of young people by raising awareness of local issues, ensuring the voices of young people, their families and organisations that support them, are heard, listened to and used to inform future decision making.
- Identify gaps in services and provision by working with stakeholders, young people, their families and the wider community.
- Remain agile, flexible and responsive to the needs of our stakeholders and the wider community.
- Create bespoke packages of support for young people, schools and communities that provide personal development and opportunities for young people to fulfil their potential.
- Build upon our success in engaging with and providing support to young people using digital platforms / interventions.

Progress:

The trustees are pleased with the progress made against this strategic aim. We continue to champion young people's voices and use their experiences and feedback to shape all our services. We actively seek funding to plug gaps in provision and continue to provide activities and services in response to identified needs; examples of this being the formation of specific groupwork targeting neurodiverse young people, a surviving winter fund for income deprived families and the Time to Move activity programme. Whilst we continue to use digital platforms to engage and support young people, the number of digital interventions we provide has continued to decline year on year since the Covid pandemic and a return to normal working. Over Christmas each year we provide on-line and telephone support to young people who may be in need.

Aim 2: Maintain organisational vitality and sustainability by ensuring we have the people, resources, and expertise to strengthen and expand our work.

We will build on our reputation and awareness of being a local charity for young people living in Cornwall offering a range of support and leisure services. We will support our staff to ensure they have the knowledge and expertise to give young people the right support at the right time. We will continue to diversify our income streams by working collaboratively with a range of partners.

Actions:

- Invest in our team to ensure they continue to create the right culture to deliver our objectives.
- Staff are encouraged to take ownership and responsibility by being involved in decision making.
- Staff learning and development is planned to achieve our objectives and to ensure the needs of young people are always met.
- Support and develop our staff and volunteers with quality assured training which provides pathways for progression.
- Grow our own staff by identifying potential and talent and investing in those individuals.
- Ensure the health and well-being of our staff team.

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Actions (continued):

- Ensure effective governance through support for our Board of Trustees.
- Continue with our core fundraising strategy.
- Develop links with corporate organisations to include fundraising, volunteering and awareness campaigns.
- Develop digital fundraising campaigns.
- Grow support from grant funding, legacies and donations.

Progress:

Significant progress has been made against this aim. We continue to invest in staff training and development opportunities. We use a digital training platform to ensure staff training is compliant and up to date as legislation changes. We have recognised that digital training is not a replacement for group training opportunities and have invested in key staff to be able to run our own in-house training courses including safeguarding, first aid, data protection, equality and diversity etc. We also draw upon key partners and other professionals to provide staff with a range of other training opportunities. In the last year we have been fortunate to draw upon the expertise of Dr Lynette Rentoul who has provided staff with progressive mental health training and support. Young People Cornwall offers external support to staff who may have health & wellbeing issues. This comes in the form of counselling support or other clinical services as needed. We have made significant improvements in our digital campaigns which have drawn down small amounts of unrestricted funding or gifts for young people.

Aim 3: Increase the profile of Young People Cornwall by celebrating the achievements of young people and the impact of our services.

We know that positive and high-quality youth work can have a significant impact on young people and their communities. We are committed to ensuring that young people have a platform upon which to celebrate their achievements and positive contributions they make to their communities and wider society. We will promote the value of youth work to partners and communities by celebrating our outcomes and the successes of young people engaged in our programmes.

Actions:

- Develop a Theory of Change understandable to our stakeholders.
- Develop / Improve presence on all social media platforms ensuring content is valuable, appropriate and original.
- Expand use of local and social media, as well as existing channels to spread communications.
- Develop local awareness and support through celebration events.
- Demonstrate the impact of the charity through annual reports, info graphics etc
- Invest in promotion, publicity and marketing the charity.
- Review and further develop our brand & organisational website.

Progress:

In 2023, the trustees agreed to invest in a marketing and communications officer for the organisation which has led to significant progress against this strategic aim. This appointment has led to a re-brand, a new website and improved presence across all social media platforms. The post-holder has improved awareness of the charity leading to new contacts and partnerships. As a result of this increased investment, we have been able to create films detailing the impact of our work across fifty years as a charity with one of these being shown in local cinemas in the summer of 2024.

A Theory of Change has been created with the support of Cornwall Voluntary Sector Forum who provided the senior management team with training to develop the document. This has since been animated by our communications officer and uploaded onto our website.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Structure, governance and management

Young People Cornwall is a charitable company limited by guarantee, incorporated on 7 April 1989 and registered as a charity on 8 June 1989. The organisation is governed by a board of trustees which ensures that Young People Cornwall is fulfilling its charitable objectives legally and effectively to bring about real, positive and lasting change in young people's lives. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board are elected at the AGM to serve a period of three years, subject to ratification at each AGM.

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

T Eastwood

R Hartley

CH Wells

S Hedger

D Wright

M Pascoe

M Stevens

A March

(Appointed 10 January 2025)

(Appointed 10 January 2025)

The board of trustees is made up of individuals with a particular interest in improving the lives of young people but who also bring specialist knowledge in education, mental health, youth work and business or provide financial and legal professional expertise. The board also represent our stakeholder groups namely the local community, private business and the public sector. The board meets quarterly and agrees the activity and overall strategy for the organisation and gives due consideration to risk management, performance and financial matters. On occasion the board will appoint and organise sub-committees to cover specific aspects of the work of the charity. Day to day operations of the charity is delegated to the Chief Executive and the staff team.

Trustee Recruitment and Training

The council of management reviews the composition of the board on an annual basis. A skills audit is undertaken to determine whether the board has the prerequisite skills to administer and lead the charity and if a gap is identified then the trustees reach out to and target individuals / stakeholders from the local community who may be able to assist. If such an exercise is unsuccessful then an open recruitment process will be undertaken utilising the press and social media. A selection process is then undertaken whereby prospective trustees will meet with the current board and/or senior staff and a decision will be made by the board as to whether the candidate is suitable. This year we recruited two new trustees with backgrounds in youth work and mental health to increase expertise at board level in these two areas.

Trustee training is undertaken on a regular basis: Trustees are provided with an induction pack, job description and training in various areas including safeguarding, equality and diversity and health and safety. Training that is specific to the trustee's role will be offered as and when available or if a need is identified.

Members' liability

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of members at 31st March 2025 is 8 (2024: 6).

Pay policy for senior staff

The trustees and the senior management team comprise the key management personnel of the charity, to be in charge of directing and controlling, running and operating the charity on a day-to-day basis. All board members give of their time freely and no board member received any remuneration in the year for their role as a board member. Details of the board members' expenses and related party transactions are disclosed in note 21 to the financial statements. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the council benchmark against pay levels in other similar organisations & by using the JNC scale for youth workers.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

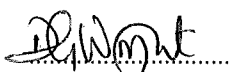
Auditor

In accordance with the company's articles, a resolution proposing that RRL LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



D Wright
Trustee

Date: 20/11/2025

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEE'S RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2025***

The Trustees, who are also the directors of Young People Cornwall for the purpose of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- 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; and
- 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF YOUNG PEOPLE CORNWALL**

Opinion

We have audited the financial statements of Young People Cornwall (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF YOUNG PEOPLE CORNWALL**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustee's report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustee's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustee's report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustee's responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF YOUNG PEOPLE CORNWALL**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations surrounding the safeguarding of young people were most significant to the charity, as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Discussion with management as to how compliance with these laws and regulations is monitored;
- Review of the disclosures in the financial statements and testing to supporting documentation;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of directors' meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness and evaluating the business rationale of significant transactions outside the normal course of business.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit approach also considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenue recognition. Under ISA (UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

- Undertaking transactional testing on revenue
- Performing completeness testing on a sample of significant projects undertaken during the year
- Performing cut off testing on income
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business
- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF YOUNG PEOPLE CORNWALL**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our audit report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

S. Stevens

Josh Stevens (ACA)

(Senior Statutory Auditor)

For and on behalf of RRL LLP, Statutory Auditor

Chartered Accountants

Peat House

Newham Road

TRURO

Cornwall

TR1 2DP

Date: *8/12/25*

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	3	3,739	3,296	7,035	7,441
Charitable activities	4	21,910	1,815,976	1,837,886	1,850,481
Investments	6	19,700	-	19,700	15,079
Total income		45,349	1,819,272	1,864,621	1,873,001
<u>Expenditure on:</u>					
Charitable activities	9	71,815	1,927,508	1,999,323	1,866,266
Net (outgoing)/incoming resources before transfers		(26,466)	(108,236)	(134,702)	6,735
Gross transfers between funds		38,212	(38,212)	-	-
Net income/(expenditure) for the year/ Net movement in funds		11,746	(146,448)	(134,702)	6,735
Fund balances at 1 April 2024		476,210	726,744	1,202,954	1,196,219
Fund balances at 31 March 2025		487,956	580,296	1,068,252	1,202,954

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

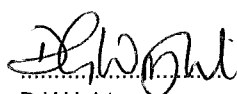
**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		11,390		15,187
Current assets					
Debtors	14	174,064		82,998	
Cash at bank and in hand		958,979		1,174,709	
		<u>1,133,043</u>		<u>1,257,707</u>	
Creditors: amounts falling due within one year	15	<u>(76,181)</u>		<u>(69,940)</u>	
Net current assets			1,056,862		1,187,767
Total assets less current liabilities			<u>1,068,252</u>		<u>1,202,954</u>
Income funds					
Restricted funds	18		580,296		726,744
<u>Unrestricted funds</u>					
Designated funds:					
Financial commitment fund		145,000		60,000	
Property fund		-		85,000	
		<u>145,000</u>		<u>145,000</u>	
General unrestricted funds	17	342,956		331,210	
		<u>487,956</u>		<u>476,210</u>	
		<u>1,068,252</u>		<u>1,202,954</u>	

These financial statements are prepared in accordance with special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements were approved by the Trustees on 20/11/2025



D Wright
Trustee

Company Registration No. 02369817

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	23		(235,430)		(12,879)
Investing activities					
Interest received		19,700		15,079	
Net cash generated from investing activities			19,700		15,079
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(215,730)		2,200
Cash and cash equivalents at beginning of year			1,174,709		1,172,509
Cash and cash equivalents at end of year			958,979		1,174,709

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

Charity information

Young People Cornwall is a private company limited by guarantee incorporated in England and Wales. The registered office is The House Youth Centre, Carlyon Road, ST AUSTELL, Cornwall, PL25 4DB.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Incoming resources

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

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

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants could become repayable if certain conditions are not met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.4 Resources expended

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

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

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relevant to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs represent the cost of relevant audit and accountancy fees.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
----------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

1.11 Fund accounting

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

Designated funds represent unrestricted funds earmarked by the trustees for particular purposes.

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

1.12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2 Critical accounting estimates and judgements

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

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

YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	3,739	3,296	7,035	7,441
For the year ended 31 March 2024	7,278	163		7,441

4 Income from charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Performance related grants	1,832,368	1,844,561
Other income	5,518	5,920
	1,837,886	1,850,481
Analysis by fund		
Unrestricted funds	21,910	10,716
Restricted funds	1,815,976	1,839,765
	1,837,886	1,850,481

YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Charitable activities

(Continued)

5 Analysis of Grant Income

	Unrestricted Fund £	Restricted Fund £	2025 £	2024 £
Assertive Outreach	-	74,968	74,968	79,285
Attune	-	31,024	31,024	27,771
Communities Working Together	-	-	-	11,156
CYP Social Prescriber	-	8,917	8,917	-
General Fund	19,925	-	19,925	8,803
Hear Our Voice	-	704,537	704,537	815,174
Inspire	-	9,450	9,450	1,200
Klysa	-	-	-	51,723
Music Project	-	-	-	22,249
Parish Youth Project	-	25,500	25,500	53,230
Participation	-	116,515	116,515	-
Personalisation	-	34,989	34,989	-
Resettlement Project	-	12,671	12,671	-
Suicide Prevention	-	44,220	44,220	47,160
Support Hubs	-	370,889	370,889	370,999
The House	-	55,199	55,199	45,350
Victims of Crime	-	52,500	52,500	46,250
Weight Management	-	29,728	29,728	45,761
You Decide	-	84,092	84,092	54,398
Youth Cafes	-	102,589	102,589	82,854
Zebs	-	54,655	54,655	81,198
	<u>19,925</u>	<u>1,812,443</u>	<u>1,832,368</u>	<u>1,844,561</u>

Government Grants from Cornwall Council and NHS Kernow Clinical Commissioning group totalled
£1,161,152 (2024: 1,255,213)

6 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	<u>19,700</u>	<u>15,079</u>

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

7	Net movement in funds	2025 £	2024 £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	6,750	6,500
	Depreciation of owned tangible fixed assets	3,797	5,063

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than as referred to in note 18.

9 Charitable activities

	Unrestricted Fund £	Restricted Fund £	2025 £	2024 £
Staff costs	213,327	1,332,490	1,545,817	1,415,070
Depreciation and impairment	3,797	-	3,797	5,063
Training costs	1,380	2,938	4,318	5,631
Rent, rates and utilities	5,000	15,024	20,024	21,241
Insurance and subscriptions	9,593	37,974	47,567	39,115
Repairs and maintenance	21,865	20,818	42,683	68,876
Printing, postage and stationery	1,508	3,969	5,477	8,340
Advertising	11,332	1,358	12,690	2,710
Educational and residential costs	9,606	34,825	44,431	78,711
Telephone and IT costs	5,557	33,200	38,757	53,954
Travelling	5,405	68,333	73,738	72,728
Legal and professional	10,494	133,412	143,906	82,563
Organisational support costs	(243,167)	243,167	-	-
General expenses	-	-	-	16
	<u>55,697</u>	<u>1,927,508</u>	<u>1,983,205</u>	<u>1,854,018</u>
Share of governance costs (see note 10)	16,118	-	16,118	12,248
	<u>71,815</u>	<u>1,927,508</u>	<u>1,999,323</u>	<u>1,866,266</u>

Overhead and support costs have been allocated on an appropriate basis between activities.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

10 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Audit and accountancy fees	-	10,600	10,600	6,500	Governance
Accountancy	-	5,518	5,518	5,748	Governance
	-	16,118	16,118	12,248	
Analysed between Charitable activities	-	16,118	16,118	12,248	

Governance costs includes payments to the auditors of £7,950 (2024: £4,650) for audit fees, and £2,650 for other services (2024: £1,550).

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Headcount:	58	59
Full time equivalent:	42	44

Employment costs

	2025 £	2024 £
Wages and salaries	1,385,910	1,280,071
Social security costs	124,270	103,667
Other pension costs	35,637	31,332
	1,545,817	1,415,070

Redundancy and termination payments totalling £10,208 (2024: £Nil) were made in the year.

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	309,905	267,336

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

12 Retirement benefit schemes

Defined contribution schemes

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

The charge to income and expenditure in respect of defined contribution schemes was £35,637 (2024: £31,332).

At the year end £Nil contributions were outstanding (2024: £Nil).

13 Tangible fixed assets

	Motor vehicles
	£
Cost	
At 1 April 2024	48,500
At 31 March 2025	48,500
Depreciation and impairment	
At 1 April 2024	33,313
Depreciation charged in the year	3,797
At 31 March 2025	37,110
Carrying amount	
At 31 March 2025	11,390
At 31 March 2024	15,187

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	168,964	75,798
Other debtors	5,100	7,200
	174,064	82,998

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	24,741	25,465
Deferred income	16,007	11,251
Other creditors	6,683	5,379
Accruals	28,750	27,845
	76,181	69,940

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

16 Deferred income

	2025 £	2024 £
Arising from funding received in advance	16,007	11,251

Deferred income is included in the financial statements as follows:

Current liabilities	16,007	11,251
	16,007	11,251

Deferred income represents funding received in advance.

17 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Financial commitment fund	60,000	-	-	85,000	145,000
Property fund	85,000	-	-	(85,000)	-
General funds	331,210	45,349	(71,815)	38,212	342,956
	476,210	45,349	(71,815)	38,212	487,956
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Financial commitment fund	60,000	-	-	-	60,000
Property fund	85,000	-	-	-	85,000
General funds	291,765	33,073	(58,616)	64,988	331,210
	436,765	33,073	(58,616)	64,988	476,210

The financial commitment fund has been earmarked by the trustees to meet financial commitments should the charity cease at any point in the near future.

The property fund has been earmarked by the trustees to fund any future property purchase.

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Restricted funds

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

	Balance at 1 April 2023	Movement in funds			Balance at 1 April 2024	Movement in funds			Balance at 31 March 2025
	£	Income	Expenditure	Transfers		Income	Expenditure	Transfers	
Assertive Outreach	35,117	79,285	(81,979)	-	32,423	74,968	(81,162)	-	26,229
Attune	-	27,771	(25,422)	(1,203)	1,146	31,774	(32,000)	-	920
Communities Working Together	-	11,156	(6,839)	-	4,317	-	-	(4,317)	-
CYP Social Prescriber	-	-	-	-	-	8,917	(8,921)	4	-
Headstart	36,786	-	-	(36,786)	-	-	-	-	-
Hear Our Voice	138,345	815,343	(714,436)	-	239,252	704,537	(775,851)	-	167,938
Inspire	44,768	1,200	(10,582)	10,000	45,386	9,450	(13,250)	7,472	49,058
Klysa	-	51,723	(19,853)	(31,870)	-	-	(613)	613	-
Music Project	4,758	22,249	(25,614)	(1,393)	-	-	(1,240)	1,240	-
Parish Youth Project	13,941	54,588	(56,185)	20,000	32,344	25,861	(46,868)	1,215	12,552
Participation (formerly LDA)	58,007	-	(39,595)	-	18,412	116,515	(87,816)	(7,471)	39,640
Peer support Work	18,526	-	(9,740)	-	8,786	-	-	(8,786)	-
Personalisation (Creative Art Therapy)	80,870	-	(8,004)	-	72,866	34,989	(12,964)	(20,000)	74,891
Resettlement Project	-	-	-	-	-	12,671	(4,120)	(8,551)	-
Suicide Prevention	24,638	47,160	(29,218)	(12,307)	30,273	44,220	(37,604)	(6,062)	30,827
Support Hubs	184,450	370,999	(305,954)	(120,000)	129,495	370,889	(358,263)	(13,990)	128,131
The House	-	46,265	(73,405)	29,608	2,468	57,859	(72,707)	12,465	85
Victims of Crime	43,548	46,250	(58,994)	-	30,804	52,500	(68,577)	-	14,727
Weight Management	7,022	45,761	(35,487)	-	17,296	29,728	(48,407)	1,383	-
You Decide	37,226	56,126	(105,501)	25,251	13,102	85,428	(84,304)	10,460	24,686
Youth Cafes	870	82,854	(89,247)	19,121	13,598	103,164	(113,928)	6,583	9,417
Zebz	30,582	81,198	(111,595)	34,591	34,776	55,802	(78,913)	(10,470)	1,195
	759,454	1,839,928	(1,807,650)	(64,988)	726,744	1,819,272	(1,927,508)	(38,212)	580,296

**YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Restricted funds

(Continued)

Purpose of funds:

Assertive Outreach - Delivery of a high quality Assertive Outreach service in partnership with colleagues from Young Devon and Torbay Youth Trust. The partnership will receive requests from the police to engage with groups of young people in various areas around the peninsula who may be involved in Anti Social Behaviour (ASB).

Attune - The ATTUNE research collaboration is seeking to explore the individual, environmental, social, economic, educational and geographical factors that have an impact on the mental health of young people, both positive and negative. Young People Cornwall is responsible for the participation of young people across Cornwall in this nationally significant piece of work.

Communities Working Together – ESF funded programme with the aim of moving young people closer to education, employment & training by working with local employers, mentors and providing individual support to young people.

CYP Social Prescriber - The Launceston Social Prescriber responds to the unmet needs of children and young people in the PCN area of Launceston and Tamar Valley, working to a social prescribing model. They will connect children and young people into a broad range of services and interventions in their area based on and led by their needs and in a timely and effective way. The social prescriber will help develop ideas and initiatives in the area attracting new organisations and developing new services in conjunction with education, VCSE and young people themselves. The social prescriber will work in partnership with Launceston and Tamar PCN and Young People Cornwall who will employ the worker. The worker will receive referrals predominantly from the PCN, and also schools, through YPC and other organisations.

Headstart - Big Lottery Fund project delivered through Cornwall Council and The Learning Partnership for Cornwall and The Isles of Scilly. Aimed at increasing the emotional resilience of young people across the county to enable them to better deal with mental health issues.

Hear Our Voice - this provides an advocacy service for young people in Cornwall who are experiencing or at risk of experiencing issues with their mental health. It offers young people the opportunity, within a supportive group or one-to-one environment, to explore issues related to their mental health. Additionally it provides user participation for the Child and Adolescent Mental Health Service in Cornwall.

INSPIRE – funded by the Big Lottery Fund, INSPIRE aims to support young people to exert their influence over decisions made within our organisation, across the county and further afield. The project will enable young people (and especially those more disadvantaged) to become more involved in democratic processes and support them to have their voices heard at a range of strategic decision making levels.

Klysa (Community Organisations Cost of Living Grant): Funded by The National Lottery Community Fund to help alleviate the impact of the cost of living crisis on young people and their families. The project provided safe, warm spaces for young people to access and where they could access a hot meal.

Music Project - Delivery of a high quality Assertive Outreach service in partnership with colleagues from Young Devon and Torbay Youth Trust. The partnership will receive requests from the police to engage with groups of young people in various areas around the peninsula who may be involved in Anti Social Behaviour (ASB).

Parish Youth Project - A partnership project which aims to provide youth services for young people living in the parish of St Agnes & is still in early stages of development.

YOUNG PEOPLE CORNWALL (LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Participation - formerly LDA (Learning Difficulties & Autism) Participation - Funded by Kernow Clinical Commissioning Group to work with young people & professionals to ensure the voices of young people with LDA are heard within commissioning / procurement structures.

Peer Support Work – KCCG funded work which aims to enable older young people to participate in training and to become paid Peer Support workers within the Speak Up Cornwall service.

Personalisation (Creative Art Therapy) - The Creative Art Project will support children & young people who are accessing CAMHS services and the well-being practitioner service. It will provide them with opportunities to engage in creative art-based activities that support their return to good mental health.

Resettlement project - The pilot project aimed to engage and deliver youth work activities to young people living in refugee families resettled in the Nansledan area of Newquay. The partnership project delivered by BF Adventure, Young People Cornwall, Carefree and Cornwall Council supported young people and their families over the summer of 2024 as part of their resettlement into Cornwall and the community. Young People Cornwall and BF Adventure provided creative, interactive sessions and community-based activities. The project enabled young people to build friendships, develop relationships with youth workers outside of the family home, develop key skills and foster cultural exchange.

Suicide Prevention - A project designed to reduce incidences of suicide amongst young people by offering a range of support including group & individual work.

Support Hubs - Support hubs were set up in response to the increased emotional health & well-being needs of children and young people over the summer period of 2021 as a result of the covid pandemic. Seen as an alternative to the lack of school support as well as responding to escalating mental health presentations being made to local hospitals and CAMHS. The support hubs were provided across the county in 6 venues including: Truro, St Austell, Redruth, Liskeard, Penzance and Newquay.

The House - is a town centre based youth club in St Austell. The centre provides IAG positive activities, music work and issue-based workshops. The centre has dedicated music and café facilities and is the only open access youth centre in St Austell. Funded by St Austell Town Council and Children in Need.

Victim of Crime Project - Delivered in partnership with Young Devon and funded by the office of the Police and Crime Commissioner. This project provides support to young people who have been victims of crime, offering their support, advocacy and individually tailored interventions designed to address failings of isolation, loneliness, anxiety etc.

Weight Management - A project designed to reduce incidences of suicide amongst young people by offering a range of support including group & individual work.

You Decide – Funded by Big Lottery Fund, the project targets communities across Cornwall and offers positive activities for young people to get involved in and enables them to work alongside their communities to set up sustainable youth provision.

Youth Cafes - Project commissioned by Youth Cafes Cornwall CIC to delivery youth work in Helston & Redruth to young people aged 11-19 years. The project provides safe spaces (typically in re-purposed buildings) where young people can meet and access a variety of youth work activities and workshops.

Zebs - Zebs was started in 1994 by a group of young people because of the lack of facilities for young people in Truro. We work with young people aged 11-25 years. Young people can drop in for tea, a chat, a game of pool, music or art or issue based workshops, or to get one to one counselling, information and advice and the chance to have your views heard. Zebs can respond to young peoples' needs quickly, creatively and flexibly.

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

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	11,390	-	11,390	15,187
Current assets/(liabilities)	476,566	580,296	1,056,862	1,187,767
	<u>487,956</u>	<u>580,296</u>	<u>1,068,252</u>	<u>1,202,954</u>

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	10,000	10,000
Between two and five years	2,500	12,500
	<u>12,500</u>	<u>22,500</u>

21 Related party transactions

The charity had transactions with DG Wright (board member) amounting to £5,363 (2024: £5,656) for the provision of accountancy services. £Nil was outstanding at the balance sheet date (2024: £Nil).

A member of key management personnel was loaned £10,000 during a previous year, repayable over 5 years. Interest is being charged at 0.5%. At the year end, the balance of £5,100 (2024: £7,200) remained outstanding.

No board member received expense payments during the year or during the previous year.

22 Analysis of changes in net funds

The charity had no material debt during the year.

YOUNG PEOPLE CORNWALL
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

23	Cash generated from operations	2025	2024
		£	£
	(Deficit)/surplus for the year	(134,702)	6,735
	Adjustments for:		
	Investment income recognised in statement of financial activities	(19,700)	(15,079)
	Depreciation and impairment of tangible fixed assets	3,797	5,063
	Movements in working capital:		
	(Increase) in debtors	(91,066)	(744)
	Increase in creditors	1,485	16,713
	Increase/(decrease) in deferred income	4,756	(25,567)
	Cash absorbed by operations	(235,430)	(12,879)
24	Auditor's liability limitation agreement		

For the year ended 31 March 2025, the company entered into a liability limitation agreement with its auditors, the principal terms of which limit the liability of the auditors to £2,000,000 in relation to their responsibilities as auditors of the company. The date the company agreed this was 28 July 2025.