

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
ECYPS (Children and Young Persons'
Services)**

Cartwrights
Chartered Accountants and Business Advisors
Regency House
33 Wood Street
Barnet
Hertfordshire
EN5 4BE

**ECYPS (Children and Young Persons'
Services)**

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
Chairman's Report	1
Financial Oversight and Compliance	2
Report of the Trustees	3 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Notes to the Financial Statements	12 to 19
Detailed Statement of Financial Activities	20

ECYPS (Children and Young Persons' Services)

Chairman's Report for the Year Ended 31 March 2024

Reflecting on a year of dedication, adaptability, and significant impact, as Trustees, our role is to ensure that ECYPS's activities align with its charitable purposes and deliver maximum benefit to the public. Despite facing a challenging financial environment and the uncertainty brought by the sale of The ARK, our central base, we have navigated these issues through strategic planning, strong governance, and a relentless commitment to our mission.

Dedication of Staff and Volunteers

The accomplishments of the past year are a testament to the hard work and commitment of our staff and volunteers. Their passion and resilience have been instrumental in delivering high-quality programmes, responding to urgent community needs, and adapting services to ensure no family or young person is left unsupported. It is their tireless efforts that have allowed us to continue making a meaningful impact in the lives of children, young people, and families across Enfield.

Strategic Governance and Alignment with Charitable Purposes

As Trustees, we are committed to ensuring that ECYPS remains compliant with its legal obligations and stays focused on its core charitable purposes. This year, we maintained rigorous oversight of our activities, making balanced, informed decisions that support both short-term community needs and long-term sustainability. We reviewed our strategic direction and ensured that our resources were used effectively, in line with our mission to advance education, promote health and well-being, and alleviate poverty among children, young people, and families in Enfield.

Achievements and Impact

In 2023-24, ECYPS achieved significant milestones despite financial constraints and external challenges. Our strategic focus enabled us to maximize the impact of our programmes, with a strong emphasis on supporting vulnerable families and empowering the voluntary sector children and young people's services.

1. Infrastructure Support for Voluntary Sector Services

This year, we prioritised strengthening the capacity of local organisations working with children and young people. ECYPS provided tailored training, DBS checks, and compliance support, helping our partners meet regulatory requirements and deliver safe, high-quality services. Through initiatives like 'Raising Standards,' we promoted best practices, elevating the quality of youth services across the sector.

2. Safeguarding and Mental Health Initiatives

Safeguarding remained a central priority. We implemented comprehensive programmes that educated young people on personal safety and online risks, reinforcing our commitment to creating a safer community. Our mental health support initiatives, including the Mind Kind Events and Mental Health Forum, provided essential tools and resources to help young people build resilience and manage stress, contributing to their overall well-being.

3. Responding to Food Insecurity

Addressing food insecurity was a key focus this year. With the support of GLA funding, we expanded our foodbank services. Our collaboration with local partners, enabled us to create a sustainable food network that reached the most deprived areas of Enfield. This initiative not only met immediate needs but also built capacity within grassroots organisations, ensuring long-term support for vulnerable families.

Addressing Challenges and Planning for the Future

The decision by the Local Authority to sell The ARK, our central base, has introduced uncertainty regarding our future location. This change has the potential to disrupt several of our key services, including the foodbank, soft play and training programmes. As Trustees, we have been actively engaged in strategic planning to address this issue, exploring alternative locations and preparing contingency plans to ensure minimal disruption to our services.

Despite these challenges, our commitment to our beneficiaries remains unwavering. We have taken proactive steps to safeguard our core services and continue delivering vital support to the community. We will also be conducting a strategic review to reassess our future plans, ensuring that they are both achievable and aligned with our charitable purposes.

**ECYPS (Children and Young Persons'
Services)**

**Financial Oversight and Compliance
for the Year Ended 31 March 2024**

Throughout the year, the Trustees have maintained a strong focus on financial stewardship, ensuring that the charity's assets are used efficiently to further our mission. We worked closely with the Senior Manager to evaluate funding opportunities and manage risks associated with income fluctuations. Our successful bids for National Lottery and BBC Children in Need and North Central London Integrated Care Systems funding were critical in sustaining our core programmes and expanding our services to meet increased demand.

We have also prioritised compliance with legal and regulatory requirements, providing ongoing support and training to partner organisations. This has been a key part of our strategy to strengthen the voluntary sector, enhance service delivery, and ensure that all activities meet high standards of quality and safety.

In conclusion, while we face ongoing challenges, including the uncertainty around our base of operations, ECYPS's legacy of resilience, adaptability, and commitment to service will guide us forward. By staying true to our charitable purposes and focusing on impactful, collaborative efforts, we are confident in our ability to continue making a meaningful difference in the lives of Enfield's children, young people, and families.

ECYPS (Children and Young Persons' Services)

Report of the Trustees for the Year Ended 31 March 2024

This year, ECYPS continued to support children, young people, and families despite economic pressures, including rising energy costs and inflation on essential goods. By adjusting our approach and expanding programme offerings, we effectively addressed these challenges, providing essential services that promoted safety, well-being, and resilience in the community.

Funding Challenges and Successes

In response to heightened financial strain on families, we leveraged our funding sources and community partnerships to sustain and grow our programmes. We successfully expanded services to meet urgent needs and offered safe, warm spaces, nutritious meals, and holistic support through various activities including trips and excursions.

Programmes and Initiatives

1. Infrastructure Support

This year we prioritised strengthening the capacity of local organisations working with children and young people. We provided bespoke training, DBS checks and compliance support, helping other partners meet regulatory requirements and deliver safe, high-quality services. Through initiatives like 'Raising Standards' we promoted best practices, elevating the quality of children and youth services across the sector. Safeguarding remained a key focus, with this year's emphasis on violence prevention, particularly targeting violence prevention against women and girls.

2. Mental Health Forum

This year's mental health forum was held in the tranquil setting of Palmers Green Mosque-MCEC, emphasising mindfulness and the importance of outdoor play and nature-based learning. Forest school activities allowed children to interact with the natural environment, highlighting the mental health benefits of outdoor exploration. Henrietta Szovat, from Barefoot Institute, a guest speaker, led a journalling workshop and shared insights from her travels, inspiring attendees with mindfulness techniques. Amanda from Scribeasy offered art therapy sessions for professionals, exploring "inner child" concepts through creative expression. These resources proved instrumental in equipping staff with new methods for engaging and supporting children and young people.

3. Mind Kind Events

This project was delivered at local schools including Woodpecker School and Firs Farm Primary School. We led a range of workshops providing tools and strategies for year 5 and 6 pupils, to improve resilience and cope with stress and anxiety,

4. Teenscheme Holiday Programmes

Our holiday programmes evolved to prioritise young people's physical well-being and mental health, diverting them from crime and anti-social behaviour by offering positive activities and nurturing environments. Activities aimed at improving social and emotional development through experiential learning and group engagement. Thanks to funding from BBC Children in Need, participants enjoyed memorable trips and excursions like Ninja Warriors and Aqua Park, fostering both physical fitness and social bonds. This year our young people were consulted on the parklets in Southgate, and together with Enfield Council, they designed the artwork for the parklets. The launch of the parklets was incredibly exciting for the young people as they were involved in the decision-making process and the design of the parklets. The young people were awarded certificates by the Deputy Mayor of Enfield.

5. Family Connects Programme-Tuesday Afterschool club

Recognising the financial burden many families face, we ensured that the Tuesday Afterschool Club offered not only fun and engaging activities but also a reliable warm meal in a safe environment. Activities focused on positive physical and mental well-being, providing families relief from energy costs while fostering an inclusive, supportive community. Parents were provided with information sessions delivered by Citizen Advice Bureau, a mental health and wellbeing workshop by Dr Amira Baliram and a visit from the Deputy Mayor, Cllr Mohammad Islam.

6. Mentoring Programme for Ages 11-19

ECYPS (Children and Young Persons' Services)

Report of the Trustees for the Year Ended 31 March 2024

In collaboration with Active Communities Network (ACN), ECYPS launched a mentoring programme for young people attending Goals for Girls, offering peer support, mentorship, and skill development. ACN's support was invaluable, especially in providing managers with peer support to enhance their capacity in guiding and nurturing young people. We delivered youth leadership training -12 young people gained AQA accreditations and 10 young people are now working across the community sector as youth leaders. Using art, we educated young girls attending Goals for Girls on staying safe online and being streetwise in Enfield, empowering them to recognise and respond to risks. Goals for Girls, thanks to Disney's Theatrical Group, had the opportunity to take children to theatre performances in London to watch The Lion King and Frozen.

7. Partnership Collaborations for Funding

ECYPS enhanced its collaboration with local organisations, working closely with partners to secure funding and expand the reach of our programmes. Our work with Active Communities Network (ACN) and Grassroots groups allowed us to jointly apply for funding, sharing resources and knowledge that strengthened our funding bids and increased the sustainability of our services.

In addition, we deepened our collaboration with the local authority, working together to distribute cooking appliances to local community organisations and residents in the most deprived areas of Enfield. This initiative directly supported families struggling with the rising cost of living, equipping them with the means to cook nutritious meals at home.

Our close partnership with Rumi Mosque, EIC mosque, MCEC mosque, Southgate mosque, Help for Hunger and Kathy Worrall- who regularly provided deliveries for our foodbank, was another crucial part of our efforts to support vulnerable families. These collaborations highlighted the importance of local partnerships in extending our capacity to serve the community. A major achievement for 2023-24 was securing Greater London Authority (GLA) funding, which was instrumental in supporting our ongoing efforts to combat food insecurity in Enfield. This funding allowed ECYPS to enhance its partnership with grassroots organisations, providing them with essential infrastructure and resources to improve food distribution to families in need. With the support of GLA, we were able to expand our foodbank services, ensuring more families had access to nutritious food and essentials. The impact of this funding was not only immediate, in addressing food insecurity, but also long-term, as it strengthened the operational resilience of our community partners. This collaboration created a more sustainable food network, ensuring continued support for families in the most deprived areas.

Additionally, we received continued support for our foodbank from Food Aid, The Felix Project, LIDL and Marks and Spencer. Their contributions were vital in maintaining the flow of essential food items, especially during challenging times. Lidl also provided festive presents for families in need, while Rosie Hynes from Help for Hunger supported our young carers with both food items and festive gifts, ensuring that no family was left behind during the holiday season.

8. Young Carers Counselling programme

Funded by North East London Integrated Care Board (NHS), On-going referrals increased during this year and our inhouse counselling staff continued to support young carers.

9. Positive Parenting Programmes

Strong partnership with local schools including Eldon Primary School and Delta Primary School. We delivered successful parenting programmes with the support of Head Teachers and support staff. We delivered our first parenting programme at the Youth and Family Hub in Ponders End in partnership with Early Help (LBE).

ECYPS (Children and Young Persons' Services)

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Training and Capacity Building

Delivering safeguarding training-covering FGM, forced marriage, trafficking, online safety, impact of parental mental health, and domestic abuse. We also provided funding workshops and first aid training.

Family Connects-Tuesday Afterschool Club

With Family Connects funding, this club became a pillar of support, combining fun physical activities with nourishing meals in a safe, warm setting.

Goals for Girls

Workshops on violence prevention and personal safety for young girls were introduced to empower and educate on essential safeguarding practices.

Teenscheme Holiday Programmes

We continued our vocational qualifications, AQA accreditation, to improve employment skills for young people including delivering floristry and logo design.

Mental Health and Well-being Initiatives

The Mayor of Enfield, Councillor Suna Hurman, honoured the event, commending ECYPS's vital contributions to community well-being. These resources proved instrumental in equipping staff with new methods for engaging and supporting children and young people

Inspirational Women

As part of Cooking Champions Gala Dinner and International Women's Day celebrations on 4th March.

Impact Measurement and Outcomes

The impact of our programmes in 2023-24 was measurable across several key areas, particularly in the support provided through our food insecurity initiatives. Over the year, ECYPS distributed 70,000kg of surplus food, saving landfills and reaching hundreds of families in need. The Family Connects provided a vital service, offering not just nutritious meals but also a safe and warm environment where children could engage in physical and mental well-being activities.

Youth programmes like Teenscheme continued to make a significant difference, with over 83% of participants reporting improvements in their social and emotional well-being. Safeguarding workshops delivered at Goals for Girls, particularly those addressing online safety and violence against women and girls, empowered young people to make safer choices and stay vigilant in their communities.

Our partnership with the local authority, youth services providing a base for the delivery of our vital youth programmes. Additionally in distributing cooking appliances to deprived areas also yielded positive outcomes, helping families gain better control over their nutrition while reducing their reliance on food banks.

ECYPS (Children and Young Persons' Services)

Report of the Trustees for the Year Ended 31 March 2024

FUTURE PLANS

In the coming year, ECYPS is committed to building on the lessons learned from 2023-24. Our goals moving forward include:

-Expanding Partnerships for Funding: We will continue to collaborate with local organisations to secure joint funding, ensuring the sustainability of our programmes and services. By strengthening our partnerships, we aim to expand our reach and provide more comprehensive support to Enfield's most vulnerable residents.

-Prioritising Safeguarding and Well-being: Safeguarding will remain at the core of our work, with a continued focus on supporting young people's mental and physical well-being through safe, engaging activities.

-Sustaining Food Insecurity Initiatives: Thanks to the GLA funding and ongoing support from our partners, we will continue to address food insecurity while empowering grassroots organisations to become more resilient and self-sufficient.

-Strengthening Impact Measurement: We will enhance our impact measurement tools to better track the effectiveness of our programmes, ensuring that we continue to meet the evolving needs of the community.

-Developing Community Champions: We will work to empower community members, particularly young people, to take leadership roles in our programmes, fostering a sense of ownership and responsibility within the community.

Acknowledgments

We extend sincere thanks to all partners, funders, and volunteers, including The National Lottery, BBC Children in Need, DAZU, Active Communities Network, MacMillan Cancer Support. Special thanks to Hayes, Morrisons, Enfield Council, North Central London Integrated Care Systems, Millfield Theatre (Platinum Arts), Doodle Designs, Cooking Champions, Pearsons. Special appreciation goes to the Mayor of Enfield, Cllr, Suna Hurman, Deputy Mayor Cllr, Mohammad Islam who underscored the importance of our work in the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity, registered with the Charity Commission as a charity on 23 April 2002. The charity was established under a Constitution adopted on 4 July 2001 and amended firstly on 18 March 2002 and again on 18th May 2011.

The Constitution defines the charity's objects, powers and how it is to be governed.

Recruitment and appointment of new trustees

The Executive Committee tries to ensure that it reflects the diversity and needs of the community that is being served by using a variety of avenues for recruitment. The organisation will be looking to expand the depth of the management committee and ensure that it has the appropriate range of skills covering the work being carried out. The board is kept abreast of developments by the director at regular committee meetings.

New trustees will be offered a full induction programme including access to other local and regional training.

Organisational structure

The charity is managed by a body of trustees known as the Executive Committee, comprising between five and twelve members. The trustees meet regularly to review and agree areas of policy and the strategic direction of the charity.

A scheme of delegation is in place and the day-to-day responsibility for the provision of services rests with the director, who manages the operation of the charity, supervises the staff team, and ensures that the team continues to develop its skills and working practices.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ECYPS (Children and Young Persons' Services)

**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1091715

Principal address
The Ark
500 Montagu Road
London
N9 0UR

Trustees
C A Freeman (deceased 7/10/2024)
M D Douglas
C K McDonald
N P Sultana
G Jimpson
A Naushad Baliram (appointed 22/4/2024)

Independent Examiner
Cartwrights
Chartered Accountants and Business Advisors
Regency House
33 Wood Street
Barnet
Hertfordshire
EN5 4BE

Approved by order of the board of trustees on and signed on its behalf by:

.....
A Naushad Baliram - Trustee

**Independent Examiner's Report to the Trustees of
ECYPS (Children and Young Persons'
Services)**

Independent examiner's report to the trustees of ECYPS (Children and Young Persons' Services)

I report to the charity trustees on my examination of the accounts of ECYPS (Children and Young Persons' Services) (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Brown FCA

Cartwrights
Chartered Accountants and Business Advisors
Regency House
33 Wood Street
Barnet
Hertfordshire
EN5 4BE

Date:

ECYPS (Children and Young Persons' Services)

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	829	126,721	127,550	-
Charitable activities					
Core		-	39,215	39,215	65,140
CRB Services		4,425	-	4,425	4,884
MOPAC - I feel good		-	-	-	4,694
Food Bank Training					
		-	3,000	3,000	13,890
Cash 4 Kids (Dep 32 Active Community / Coaches)					
		-	15,200	15,200	-
Teenage Project		-	573	573	4,628
BBC Children in Need		-	7,401	7,401	20,480
Friday Night Youth Club		-	-	-	15,616
Online Parenting		-	-	-	3,800
Cycling		-	5,000	5,000	500
Counselling		-	27,373	27,373	21,914
Epic Funding		-	680	680	4,760
EFA - Funding From Greater London Authority		-	998	998	13,200
Swimming Project		-	-	-	10,037
Family Tuesday Club		-	8,221	8,221	-
Morrisons Foundation		-	4,920	4,920	-
Local Trust -EVA		-	3,920	3,920	-
Investment income	3	2,988	(2)	2,986	891
Total		<u>8,242</u>	<u>243,220</u>	<u>251,462</u>	<u>184,434</u>
EXPENDITURE ON					
Charitable activities					
Core		4,890	94,628	99,518	126,404
CRB Services		3,035	-	3,035	3,527
West Lea Counselling		-	12,735	12,735	9,400
Chips Project		-	427	427	360
National Lottery (Covid 19 support)					
		-	2,257	2,257	-
Mental Health Forum					
		-	-	-	48
Food Bank Training					
		-	10,835	10,835	17,479
Softplay		-	1,605	1,605	2,118
Youth Service		-	5	5	-
Saturday Kids Club		-	-	-	110

The notes form part of these financial statements

ECYPS (Children and Young Persons' Services)

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31/3/24 Total funds £	31/3/23 Total funds £
Cash 4 Kids (Dep 32 Active Community / Coaches)		-	10,313	10,313	280
Teenage Project		134	10,133	10,267	4,259
Goals 4 Girls		25	729	754	1,381
Sports England - Small Grants		-	15	15	291
BBC Children in Need		-	630	630	11,992
Cash 4 Kids (Active Community / Coaches)		-	-	-	7,584
Friday Night Youth Club		-	11,693	11,693	14,846
Online Parenting		-	5	5	-
Cycling		-	-	-	509
Counselling		-	-	-	2,370
Epic Funding		-	-	-	2,928
Swimming Project		-	-	-	1,130
Parenting Programme Delivery		-	81	81	16
Support Costs		-	-	-	4,800
Family Tuesday Club		-	2,229	2,229	-
Volunteers Expenses		-	85	85	-
Dazu		-	4,826	4,826	-
Y&P -AQA		-	23	23	-
Total		<u>8,084</u>	<u>163,254</u>	<u>171,338</u>	<u>211,832</u>
NET INCOME/(EXPENDITURE)		158	79,966	80,124	(27,398)
Transfers between funds	9	<u>(271,567)</u>	<u>271,567</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(271,409)</u>	<u>351,533</u>	<u>80,124</u>	<u>(27,398)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		271,410	-	271,410	298,808
TOTAL FUNDS CARRIED FORWARD		<u>1</u>	<u>351,533</u>	<u>351,534</u>	<u>271,410</u>

The notes form part of these financial statements

ECYPS (Children and Young Persons' Services)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	6	-	5,274	5,274	4,832
CURRENT ASSETS					
Debtors	7	-	44,343	44,343	20,705
Cash at bank		-	315,742	315,742	262,715
		-	360,085	360,085	283,420
CREDITORS					
Amounts falling due within one year	8	-	(13,825)	(13,825)	(16,842)
NET CURRENT ASSETS					
		-	346,260	346,260	266,578
TOTAL ASSETS LESS CURRENT LIABILITIES					
		-	351,534	351,534	271,410
NET ASSETS					
		-	351,534	351,534	271,410
FUNDS					
Unrestricted funds	9			-	271,410
Restricted funds				351,534	-
TOTAL FUNDS					
				351,534	271,410

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
N P Sultana - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are that the charity will continue to be a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

" income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

" legacy income is recognised when receipt is probable and entitlement is established.

" income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

" income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related 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.

Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

" expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

" expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Expenditure

" other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% reducing balance

Motor vehicles - 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

ECYPS (Children and Young Persons' Services)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. DONATIONS AND LEGACIES

During the year, the charity acquired funds totalling £126,721 from another charity, Dazu. The latter was a UK registered charity number 1014547, which has ceased operation.

3. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Bank interest receivable	2,986	891

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Core	-	65,140	65,140
CRB Services	4,884	-	4,884
MOPAC - I feel good	-	4,694	4,694
Food Bank Training	-	-	-
Teenage Project	-	13,890	13,890
BBC Children in Need	-	4,628	4,628
Friday Night Youth Club	-	20,480	20,480
Online Parenting	-	15,616	15,616
Cycling	-	3,800	3,800
Counselling	-	500	500
Epic Funding	-	21,914	21,914
EFA - Funding From Greater London Authority	-	4,760	4,760
	-	13,200	13,200

ECYPS (Children and Young Persons' Services)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Swimming Project	-	10,037	10,037
Investment income	891	-	891
Total	5,775	178,659	184,434
EXPENDITURE ON Charitable activities			
Core	8,016	118,388	126,404
CRB Services	3,527	-	3,527
West Lea Counselling	-	9,400	9,400
Chips Project	-	360	360
Mental Health Forum	-	48	48
Food Bank Training	-	17,479	17,479
Softplay	-	2,118	2,118
Saturday Kids Club	-	110	110
Cash 4 Kids (Dep 32 Active Community / Coaches)	-	280	280
Teenage Project	-	4,259	4,259
Goals 4 Girls	-	1,381	1,381
Sports England - Small Grants	-	291	291
BBC Children in Need	-	11,992	11,992
Cash 4 Kids (Active Community / Coaches)	-	7,584	7,584
Friday Night Youth Club	3,011	11,835	14,846
Cycling	-	509	509
Counselling	-	2,370	2,370
Epic Funding	-	2,928	2,928
Swimming Project	-	1,130	1,130
Parenting Programme Delivery	-	16	16
Support Costs	-	-	-
	4,800	-	4,800
Total	19,354	192,478	211,832
NET INCOME/(EXPENDITURE)	(13,579)	(13,819)	(27,398)
Transfers between funds	300,510	(300,510)	-
Net movement in funds	286,931	(314,329)	(27,398)
RECONCILIATION OF FUNDS			
Total funds brought forward	(15,520)	314,328	298,808

ECYPS (Children and Young Persons' Services)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	271,411	(1)	271,410

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 April 2023	5,636	18,179	23,815
Additions	1,800	-	1,800
At 31 March 2024	7,436	18,179	25,615
DEPRECIATION			
At 1 April 2023	5,358	13,625	18,983
Charge for year	220	1,138	1,358
At 31 March 2024	5,578	14,763	20,341
NET BOOK VALUE			
At 31 March 2024	1,858	3,416	5,274
At 31 March 2023	278	4,554	4,832

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Trade debtors	35,617	20,705
Prepayments and accrued income	8,726	-
	44,343	20,705

ECYPS (Children and Young Persons' Services)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Trade creditors	7,332	12,460
Taxation and social security	1,384	1,382
Other creditors	5,109	3,000
	<u>13,825</u>	<u>16,842</u>

9. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
Unrestricted funds				
General fund	271,410	157	(271,567)	-
Restricted funds				
Restricted Funds	-	79,967	271,567	351,534
	<u>271,410</u>	<u>80,124</u>	<u>-</u>	<u>351,534</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	8,242	(8,085)	157
Restricted funds			
Restricted Funds	243,220	(163,253)	79,967
	<u>251,462</u>	<u>(171,338)</u>	<u>80,124</u>

Comparatives for movement in funds

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
Unrestricted funds				
General fund	(15,520)	(13,580)	300,510	271,410
Restricted funds				
Restricted Funds	314,328	(13,818)	(300,510)	-
	<u>298,808</u>	<u>(27,398)</u>	<u>-</u>	<u>271,410</u>

ECYPS (Children and Young Persons' Services)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,775	(19,355)	(13,580)
Restricted funds			
Restricted Funds	178,659	(192,477)	(13,818)
TOTAL FUNDS	<u>184,434</u>	<u>(211,832)</u>	<u>(27,398)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	(15,520)	(13,423)	28,943	-
Restricted funds				
Restricted Funds	314,328	66,149	(28,943)	351,534
TOTAL FUNDS	<u>298,808</u>	<u>52,726</u>	<u>-</u>	<u>351,534</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,017	(27,440)	(13,423)
Restricted funds			
Restricted Funds	421,879	(355,730)	66,149
TOTAL FUNDS	<u>435,896</u>	<u>(383,170)</u>	<u>52,726</u>

**ECYPS (Children and Young Persons'
Services)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

ECYPS (Children and Young Persons' Services)

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31/3/24 £	31/3/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	829	-
Exceptional items	126,721	-
	<u>127,550</u>	<u>-</u>
Investment income		
Bank interest receivable	2,986	891
Charitable activities		
CRB	4,425	4,884
Grant Income	116,501	178,659
	<u>120,926</u>	<u>183,543</u>
Total incoming resources	251,462	184,434
EXPENDITURE		
Charitable activities		
Wages	104,443	104,956
Social security	6,222	6,530
Pensions	1,575	1,625
Computer costs	597	-
Rates and water	575	605
Insurance	1,398	2,592
Light and heat	5,156	1,000
Telephone	1,056	701
Purchases	36,282	70,004
Other establishment	-	264
Repairs and maintenance	2,575	1,739
Rent	756	12,749
Travelling	1,813	1,794
Other office costs	2,425	567
Volunteer expenses	-	9
Bank charges	217	286
Depreciation of tangible fixed assets	1,358	1,611
	<u>166,448</u>	<u>207,032</u>
Support costs		
Governance costs		
Accountancy and legal fees	4,890	4,800
Total resources expended	171,338	211,832
Net income/(expenditure)	80,124	(27,398)

This page does not form part of the statutory financial statements