Charity registration number: 1198300

2BU Somerset CIO

Unaudited Trustees Annual Report and Financial Statements for the Year Ended 31 March 2026

2BU Somerset

Charity number: 1198300

Trustees Annual Report and Accounts for the year ended the 31 March 2026

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Trustees Report for the Year Ended 31 March 2026

The trustees present their annual report together with the financial statements of the charity for the Year Ended 31 March 2026.

Objectives and Activities

Charitable purpose

2BU Somerset is a LGBTQ+ charity for young people under 25 based in Somerset. The charities objects in summary are:

- To promote social inclusion
- To promote and preserve physical and mental health
- To promote equality and diversity by eliminating discrimination on the grounds of sexual orientation and gender identity

Charitable activities

2BU-Somerset provides a specialist support service serving the needs of young lesbian, gay, bisexual, transgender and questioning (LGBTQ+) people across Somerset. In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. 2BU Somerset operates with a full-time CEO, two full-time outreach workers, a part-time peer-mentor and a dedicated team of part-time experienced, trained, and qualified staff and volunteers.

2BU Somerset provides 'Drop-In' sessions, support via text, phone or email and contact via social media. Our main activities included:

- Support Groups – We offer regular support groups which provide a varied, holistic, and peer-led programme to meet the needs of LGBTQ+ young people. Our experienced, qualified youth workers and a team of volunteers facilitate youth support groups in-person and online across the county. We provide a safe environment for LGBTQ+ young people to come together and gain support from both staff and peers.

- 121 support work – We offer 121 support, either in-person or online. We have also offered counselling sessions. The focus of the 121 support is to help young people build resilience and confidence and to bring each young LGBTQ+ person to a place of healthy self-acceptance.

- Outreach Support – We are aware of the scale and rural nature of the county and in order our service is as accessible as possible for young people and their folks, the outreach team are able to offer support, provide resources, signpost and raise awareness in all areas of the county.

- Wellbeing Activities – We provide occasions to bring young LGBTQ+ people together from across Somerset. Young people celebrate resilience, promote positive mental health and wellbeing, share their experiences, develop old and new friendships, build positive supportive relationships with peers and professionals. Our LGBTQ+ Family Days create a great opportunity for young people, along with their families and carers, to meet, talk to others in a safe and friendly environment and to share stories and resources and celebrate It's OK 2BU in Somerset!

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees Report for the Year Ended 31 March 2026 – Continued

Achievements and Performance

Main achievements

We remain incredibly proud to provide our support services for LGBTQ+ young people across Somerset. This work is made possible through the dedication, compassion and commitment of our staff team, volunteers, parents and carers, peer support, trustees and the many young people who actively shape and contribute to our community.

Our volunteers alone contributed more than 2,000 hours during the year, demonstrating the strength of community-led support and the passion that exists across Somerset to improve the lives of LGBTQ+ young people.

Everyone involved in 2BU brings unique skills, experience, and insight. Whether through volunteering, mentorship, advocacy, peer support, or lived experience, each contribution plays a vital role in helping LGBTQ+ young people feel safe, seen, heard, and empowered.

Throughout the year, demand for our services has remained consistently high, with the staff team working at full capacity to respond to increasing complexity of need alongside sustained demand for support.

Support Groups

2BU continues to provide both in-person and online support groups across Somerset, ensuring young people can access support in ways that feel safe and accessible to them. Of the 310 young people registered with 2BU this year, 146 attended a support group. These groups provide vital opportunities for connection, peer support, confidence-building, and reduced isolation.

One-to-One Support

2BU provides emotional health and wellbeing support for LGBTQ+ young people through one-to-one sessions tailored to individual need. During the year, 266 young people accessed 1:1 support, with many also engaging in wider group activities and community opportunities.

Young people are able to request support at times when they feel they need it most. Our aim is to support young people to improve their emotional wellbeing, strengthen resilience, increase understanding of how to protect and promote their mental health, and improve awareness of services and support available to them.

Outreach Team

Our Outreach Team continues to play a significant role in increasing accessibility to LGBTQ+ support across the county. Over 65% of young people registered with 2BU accessed support solely through outreach provision and did not attend wider 2BU groups, events, or activities.

This model enables young people to access support where and when they need it, helping reduce barriers related to geography, confidence, transport, anxiety, or personal circumstances.

Trustees Report for the Year Ended 31 March 2026 - Continued

Awareness Raising and Community Engagement

2BU continues to deliver awareness-raising sessions and engagement activities across the wider community. These sessions create opportunities for meaningful conversations about the experiences of LGBTQ+ young people growing up in Somerset and help promote greater understanding, visibility, and inclusion.

This work also creates wider personal development opportunities for LGBTQ+ young people through volunteering, participation, leadership, and engagement within their local communities.

The numbers:

- 310 (2025 YR:345) Young people registered with 2BU (-10%)
- 146 (2025 YR: 144) Young people accessed on of 2BU's support groups (+1%)
- 266 (2025 YR: 268) Young people accessed 1:1 support (-0.8%)
- 210 (2025 YR: 212) Young people accessed support ONLY via the Outreach Team (-1%)
- 2737 (2025 YR: 2620) contacts at 2BU's support groups (+4%)
- 1343 (2025 YR: 1392) contacts via community outreach groups (-3%)
- 1302 (2025 YR: 1172) 1 to 1 sessions delivered (+11%)
- 364 (2025 YR: 400) indirect support via parents/professionals (-9%)
- 5507 (2025 YR: 6658) conversations at awareness raising events (-17%)

The trustees remain incredibly proud of the dedication, professionalism, and compassion shown by the 2BU team and volunteers throughout the year. Their commitment continues to make a meaningful and lasting difference to the lives of LGBTQ+ young people across Somerset.

Trustees Report for the Year Ended 31 March 2026 - Continued

Chair's Comments

Over the past year, 2BU Somerset has remained in the forefront of providing specialised LGBTQ+ support to our communities across Somerset. This would not be possible without the dedication, hard work and enthusiasm of our invaluable staff, volunteers, parents, alumni, and peer supporters, who have provided over 2000 hours of crucial and pivotal support to young people all over Somerset.

The Board of Trustees has continued to develop alongside the organisation, which has brought some changes. This year, after years of creative, empathetic and generous contributions to 2BU Somerset, trustees Amber and Ness have made the decision to leave the organisation to focus their contributions elsewhere. 2BU Somerset is appreciative of all the time, focus and commitment contributed by both Amber and Ness, who have helped shape the organisation into what it is today. We are excited to have welcomed Sarah onto the Board of Trustees, who brings inspiration, expertise and experience to the organisation, which has already been positively impacted by the perspective she brings.

In an ever-changing landscape, 2BU Somerset continues to evolve to provide accessible and dynamic support for young people across Somerset. In the past 12 months alone, our support groups were attended 2737 times, and our team delivered 1302 1:1 session's. 67% of our contacts being purely outreached based, which is due to our dedicated team's hard work to ensure that support is available to our communities across the county who face different challenges and enabling us to support young people who would otherwise be unable to access our support. Alongside this, 2BU Somerset had over 5500 conversations at awareness raising events, where we were able to share awareness, acceptance and understanding with our young people's wider communities.

Through the amazing work of our team, 2BU Somerset has had a significant impact on the lives on many young LGBTQ+ people in Somerset. The importance of our work is never clearer than when speaking to the young people themselves, with one saying "2BU didn't change who I was. It gave me the safety, support and belonging to become more fully myself". Looking forward, we are excited to continue building on the foundations of belonging that 2BU Somerset was built on and centring the voices of our young people in our journey to meet the changing needs of our community.

Financial Review

Financial position

The accounts for 2BU Somerset CIO to the end of the 31 March 2026 represent 12 months of charitable activities. During the period of account 2BU Somerset made a net surplus of £66,251 (2025: £22,960). With total carried forward funds of £197,535 (2025: £131,284), of these funds £47,693 (2025: £29,056) are restricted funds. Details of these restricted funds can be found in the notes to the accounts.

Reserves policy

The charities best practise aim is to keep a minimum of 6 months running costs for both restricted and unrestricted costs in free reserves. It's a pleasure to state that on the 31st of March 2026 this best practise goal has been maintained. The charity held unrestricted reserves of £149,842 (2025: £102,228), of these funds £NIL (2025: £40) are held as fixed assets leaving free reserves of £149,842 (2025: £102,188). With average 6 months running costs, both restricted and unrestricted activities, for the accounting period being £88,225 (2025: £89,385) the funds held meet the reserves policy. Although reserves sit comfortably above our best practise goal this is because we have funding that will reduce over coming years. With the reduced income being supported by these accumulated reserves.

Trustees Report for the Year Ended 31 March 2026 - Continued

Principle funding sources

2BU Somerset secured a 5-year funding contract from The National Lottery in October 2021. This funding represents 18% (2025: 31%) of the charity's income. Over the 5 years of The National Lottery funding the amount received has reduced, as agreed, as other funding is found to replace it. This taper began in the 31 March 2026 year.

During the year 2BU successfully gained grants totalling £25,926 from HPC as part of this match funding (2025: £40,000 - £25,000 HPC, £15,000 Garfield Weston).

Since the balance sheet date 2BU has been successful in gaining a further 5 years of funding from The National Lottery. This grant totals £367k over 5 years. Securing a large part of the charities funding requirement and helping to ensure its longevity and continuity of service.

Other major grants were received from LGBT Consortium Youth Advocacy Fund (£42,363) Children in Need (£15,500) & SASP (£8,500) towards our Peer Mentor Services, Tesco (£2,000) and the Asda Foundation (£1,000) towards our Youth Groups, and from Open Mental Health (£10,000), and the Somerset Community Foundation (£5,000) towards our 1 to 1 Support Service.

Going concern basis

After making appropriate enquiries, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, Governance and Management

Governing document

The charity is governed by a constitution agreed upon on the 18 February 2022 and was registered as a charity on 21 March 2022.

Charity constitution

The charity is a CIO, registered in England & Wales.

Trustee selection

The 'Constitution of 2BU Somerset' states there should be "not less than 3 nor more than 10 trustees". In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees are appointed for a term of three years. A trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of one year.

Trustees Report for the Year Ended 31 March 2026 - Continued

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England & Wales 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 income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of constitution. 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.

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

Trustees Report for the Year Ended 31 March 2026 - Continued

Reference and Administrative Details

Trustees	Mx Tyler Wildman – Chair (Appointed 20 May 2026)
	Jem Gibson
	Pip Millard
	Sarah Louise Tudor
	Mx Solheim Honey (Resigned 20 May 2026)
	Amber Packer-Hughes (Resigned 21 May 2025)
	Dr Vanessa Snowdon-Carr (Resigned – 2 February 2026)
Senior Management Team	Lisa Snowdon-Carr CEO
Principal Office	Dennett House
	11 Middle St
	Taunton
	TA1 1SH
Bankers	The Co-Operative Bank
	PO Box 250 Delf House
	Southway
	Skelmersdale
	WN8 6WT
Independent Examiner	A C Mole LLP
	Stafford House
	Blackbrook Park Avenue
	Taunton
	TA1 2PX

The annual report was approved by the trustees of the charity on 12/10/2026 and signed on its behalf by:

Pip Millard

..... Pip Millard, Trustee

Independent Examiner's Report to the trustees of 2BU Somerset

I report to the charity trustees on my examination of the accounts of the charity for the Year Ended 31 March 2026 which are set out on pages 11 onwards.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 to enable a proper understanding of the accounts to be reached.

Sarah Twist.....

Sarah Twist FCA DChA
A C Mole LLP
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 12th October 2026

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	2026 Unrestricted	2026 Restricted	2026 Total	2025 Unrestricted	2025 Restricted	2025 Total
Income & endowments from							
Donations and legacies	2	£7,717	-	£7,717	£2,553	-	£2,553
Other trading activities	3	£320	-	£320	£1,293	-	£1,293
Income from charitable activities	4	£67,159	£164,834	£231,993	£35,660	£161,856	£197,516
Investment income	5	£2,671	-	£2,671	£367	-	£367
Total Income		£77,867	£164,834	£242,701	£39,873	£161,856	£201,729
Expenditure on							
Raising Funds	6	(£194)	-	(£194)	(£879)	-	(£879)
Charitable activities	7	(£30,059)	(£146,197)	(£176,256)	(£15,928)	(£161,962)	(£177,890)
Total expenditure		(£30,253)	(£146,197)	(£176,450)	(£16,807)	(£161,962)	(£178,769)
Net surplus / (deficit) for period		£47,614	£18,637	£66,251	£23,066	(£106)	£22,960
Net movement in funds		£47,614	£18,637	£66,251	£23,066	(£106)	£22,960
Reconciliation of Funds							
Total funds brought forward		£102,228	£29,056	£131,284	£79,162	£29,162	£108,324
Net movement in funds above		£47,614	£18,637	£66,251	£23,066	(£106)	£22,960
Total funds carried forward		£149,842	£47,693	£197,535	£102,228	£29,056	£131,284

All the charity's activities derive from continuing operations during the above two periods.

The notes on pages 13 onwards form an integral part of these financial statements

Balance sheet as at the 31 March 2026

	Note	2026 Unrestricted	2026 Restricted	2026 Total	2025 Unrestricted	2025 Restricted	2025 Total
Fixed Assets							
Tangible Assets	9	-	-	-	£40	-	£40
Total fixed assets		-	-	-	£40	-	£40
Current assets							
Debtors	10	£8,500	£4,250	£12,750	£8,500	-	£8,500
Cash at bank and in hand	11	£146,323	£47,443	£193,766	£98,383	£29,056	£127,439
Total current assets		£154,823	£51,693	£206,516	£106,883	£29,056	£135,939
Amounts falling due within one year	12	(£4,981)	(£4,000)	(£8,981)	(£4,695)	-	(£4,695)
Net current assets		£149,842	£47,693	£197,535	£102,188	£29,056	£131,244
Total assets less current liabilities		£149,842	£47,693	£197,535	£102,228	£29,056	£131,284
Amounts falling due after more than one year		-	-	-	-	-	-
Total net assets		£149,842	£47,693	£197,535	£102,228	£29,056	£131,284
Funds of the charity							
Restricted income funds							
Restricted funds		-	£47,693	£47,693	-	£29,056	£29,056
Unrestricted income funds							
Unrestricted funds		£149,842	-	£149,842	£102,228	-	£102,228
Total	14	£149,842	£47,693	£197,535	£102,228	£29,056	£131,284

The financial statements were approved by the trustees of the charity on 12/10/2026 and signed on its behalf by:

Pip Millard

Pip Millard

Trustee

The notes on pages 13 onwards form an integral part of these financial statements

Notes to the financial statements for the Year Ended 31 March 2026

1 Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

1.1 Basis of preparation

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102.

1.2 Going concern basis

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.3 Income recognition

Recognition: is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is probable that the charity will receive the income; and
- the monetary value can be measured with sufficient reliability.

Grants and donations: are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met .

Gift Aid: Is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation, unless the donor or the terms of the appeal have specified otherwise.

Volunteer help: In accordance with the Charities SORP (FRS 102), the value of any unpaid voluntary help received is not recognised in the financial statements but is described in the trustees' annual report.

1.4 Expenditure recognition

Liability recognition: 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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Raising funds: These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities: Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Notes to the financial statements for the Year Ended 31 March 2026 - Continued

Governance and support costs: Expenditure has been categorised in the notes by the nature of its purpose. All governance and support costs have then been allocated to restricted or unrestricted activity categories on a basis consistent with the use of resources, EG: allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.5 Basic financial instruments:

The Charity only has financial assets and liabilities that qualify as basic financial instruments including trade and other debtors, cash and bank balances and trade and other payables. Basic financial instruments are initially recognised at transaction price and subsequently at amortised cost.

1.6 Tangible assets

These are capitalised if they can be used for more than one year and cost at least £150. The depreciation rates and methods used are as follows:

Office Equipment	4 Year Straight line

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash in hand and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.8 Taxation

2BU Somerset is a registered charity and is therefore not liable to taxation to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable and is therefore included in the relevant costs in the Statement of Financial Activities.

1.9 Fund accounting

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

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with fair allocation of management and support costs as appropriate.

1.10 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The Trustees are of the opinion that there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Notes to the financial statements for the Year Ended 31 March 2026 - Continued

2 Income from donations and legacies

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations and legacies:						
Donations from companies, trusts, and similar proceeds	-	-	-	£164	-	£164
Donations from individuals	£7,717	-	£7,717	£2,389	-	£2,389
Total	£7,717	-	£7,717	£2,553	-	£2,553

3 Income from other trading activities

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Trading income						
Other events income	£320	-	£320	£1,293	-	£1,293
Total	£320	-	£320	£1,293	-	£1,293

4 Income from charitable activities

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
National lottery	-	£44,545	£44,545	-	£63,245	£63,245
Hinkley Point Community Fund	-	£25,926	£25,926	-	£25,000	£25,000
Garfield Weston Foundation	-	-	-	-	£15,000	£15,000
Children In Need	-	£15,500	£15,500	-	£15,000	£15,000
Open Mental Health	-	£10,000	£10,000	-	£22,111	£22,111
Tesco	-	£2,000	£2,000	-	£1,000	£1,000
Wessex Water	-	-	-	-	£4,000	£4,000
LGBT Consortium	-	£42,363	£42,363	-	-	-
SASP	-	£8,500	£8,500	-	-	-
Asda Foundation	-	£1,000	£1,000	-	-	-
Somerset Community Foundation	-	£5,000	£5,000	-	-	-
Contributions towards activities and services	£6,159	-	£6,159	£1,660	-	£1,660
Government Grants	£61,000	£10,000	£71,000	£34,000	£16,500	£50,500
Total	£67,159	£164,834	£231,993	£35,660	£161,856	£197,516

Notes to the financial statements for the Year Ended 31 March 2026 - Continued

5 Investment Income

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Investment income						
Interest received	£2,671	-	£2,671	£367	-	£367
Total	£2,671	-	£2,671	£367	-	£367

6 Expenditure on raising funds

Costs of generating donations and legacies

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Cost of generating donations and legacies						
Other direct costs of generating voluntary income	(£194)	-	(£194)	(£879)	-	(£879)
Total cost of generating donations and legacies	(£194)	-	(£194)	(£879)	-	(£879)

7 Expenditure on charitable activities

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Staff costs	(£15,525)	(£135,940)	(£151,465)	(£4,498)	(£145,907)	(£150,405)
Other direct costs of charitable activities	(£5,523)	(£4,306)	(£9,829)	(£1,748)	(£6,945)	(£8,693)
Support Costs – See below – 7.1	(£9,011)	(£5,951)	(£14,962)	(£9,682)	(£9,110)	(£18,792)
Total expenditure on charitable activities	(£30,059)	(£146,197)	(£176,256)	(£15,928)	(£161,962)	(£177,890)

Notes to the financial statements for the Year Ended 31 March 2026 - Continued

7.1 Analysis of Support Costs

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Staff costs	(£4,593)	(£2,614)	(£7,207)	(£4,520)	(£3,151)	(£7,671)
Marketing and publicity	(£81)	(£46)	(£127)	(£67)	(£48)	(£115)
General office costs	(£1,744)	(£988)	(£2,732)	(£2,708)	(£1,890)	(£4,598)
Premise costs	(£796)	(£1,282)	(£2,078)	-	(£2,432)	(£2,432)
Legal and professional fees	(£378)	(£216)	(£594)	(£971)	(£679)	(£1,650)
Independent examination	(£985)	(£561)	(£1,546)	(£1,029)	(£641)	(£1,670)
Sundry expenses	(£408)	(£230)	(£638)	(£363)	(£253)	(£616)
Depreciation, amortisation, and other similar costs	(£26)	(£14)	(£40)	(£24)	(£16)	(£40)
Total other expenditure	(£9,011)	(£5,951)	(£14,962)	(£9,682)	(£9,110)	(£18,792)

8 Trustee's remuneration and expenses

During the year the charity made the following transactions with trustees: £159 of expenses were reimbursed to 1 trustee (2025: £NIL). No trustees received any remuneration or benefits from the charity during the year.

9 Tangible fixed assets

	Office Equipment	Total
Cost		
As at the 1 April 2025	£160	£160
Additions	-	-
As at the 31 March 2026	£160	£160
Depreciation		
As at the 1 April 2025	£120	£120
Charge for the year	£40	£40
As at the 31 March 2026	£160	£160
Net book Value		
As at the 31 March 2026	-	-
As at the 31 March 2025	£40	£40

Notes to the financial statements for the Year Ended 31 March 2026 - Continued

10 Debtors

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accrued income	£8,500	£4,250	£12,750	£8,500	-	£8,500
Total	£8,500	£4,250	£12,750	£8,500	-	£8,500

11 Cash and cash equivalents

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Cash on hand	£54	-	£54	£54	-	£54
Cash at bank	£146,269	£47,443	£193,712	£98,329	£29,056	£127,385
Total	£146,323	£47,443	£193,766	£98,383	£29,056	£127,439

12 Creditors: amounts falling due within one year

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Grants received in advance	-	(£4,000)	(£4,000)	-	-	-
PAYE Payable	(£3,433)	-	(£3,433)	(£3,145)	-	(£3,145)
Independent examination accrual	(£1,548)	-	(£1,548)	(£1,550)	-	(£1,550)
Total	(£4,981)	(£4,000)	(£8,981)	(£4,695)	-	(£4,695)

13 Salaries

	2026	2025
Gross salaries	£141,286	£138,042
Employer's national insurance	£6,155	£7,068
Employer pension contributions	£3,009	£2,938
	£150,450	£148,048

The average number of employees working for 2BU Somerset during the year was 7 (2025: 8) includes full-time and part-time employees. No employee received remuneration of over £60,000 (2025: None). The key management personnel of the charity comprise the trustees and the CEO of the Charity. The total employee benefits of the key management personnel of the charity were as follows:

	2026	2025
Key management remuneration	£45,597	£47,393
	£45,597	£47,393

Notes to the financial statements for the Year Ended 31 March 2026 – Continued

14 Funds

Statement of funds

	01-Apr-25	Income	Expenses	31-Mar-26
Restricted				
National Lottery - Outreach	£3,028	£44,545	(£47,573)	-
HPC Community Fund - Outreach	£4,584	£25,926	(£30,510)	-
Garfield Weston Foundation - Outreach	£6,057	-	(£6,057)	-
Children In Need - Peer Support	£4,014	£15,500	(£15,756)	£3,758
Open Mental Health - Peer Support	£6,631	-	(£6,631)	-
SASP - Peer Support	-	£8,500	(£8,500)	-
LGBT Consortium Youth Advocacy fund–Peer support	-	£42,363	-	£42,363
Taunton Council - Youth Support	£4,000	-	(£4,000)	-
Tesco - Youth Support	-	£2,000	(£2,000)	-
Asda Foundation - Youth Support	-	£1,000	(£1,000)	-
Open Mental Health - 1 to 1	-	£10,000	(£8,428)	£1,572
Taunton Council - 1 to 1 Support	£742	-	(£742)	-
Somerset Community Foundation - 1 to 1	-	£5,000	(£5,000)	-
Somerset County Council - School Age	-	£10,000	(£10,000)	-
Total restricted funds	£29,056	£164,834	(£146,197)	£47,693
Unrestricted				
General	£102,228	£77,867	(£30,253)	£149,842
Total unrestricted funds	£102,228	£77,867	(£30,253)	£149,842
Total funds	£131,284	£242,701	(£176,450)	£197,535

Statement of funds - Prior year

	01-Apr-24	Income	Expenses	31-Mar-25
Restricted				
National Lottery - Outreach	£12,927	£63,245	(£73,144)	£3,028
HPC Community Fund - Outreach	£9,273	£25,000	(£29,689)	£4,584
Garfield Weston Foundation - Outreach	-	£15,000	(£8,943)	£6,057
Children In Need - Peer Support	-	£15,000	(£10,986)	£4,014
Open Mental Health - Peer Support	£2,962	£22,111	(£18,442)	£6,631
Taunton Council - Youth Support	£4,000	£4,000	(£4,000)	£4,000
Tesco - Youth Support	-	£1,000	(£1,000)	-
Taunton Council - 1 to 1 Support	-	£2,500	(£1,758)	£742
Somerset County Council - School Age	-	£10,000	(£10,000)	-
Wessex Water - 1 to 1 Support	-	£4,000	(£4,000)	-
Total restricted funds	£29,162	£161,856	(£161,962)	£29,056
Unrestricted				
General	£79,162	£39,873	(£16,807)	£102,228
Total unrestricted funds	£79,162	£39,873	(£16,807)	£102,228
Total funds	£108,324	£201,729	(£178,769)	£131,284

The specific purposes of funds received are applied to the service detailed beside the fund in question.

Notes to the financial statements for the Year Ended 31 March 2026 – Continued

15 Related party transactions

During the year the charity incurred expenditure of £120 (2025: £60) in relation to supervision arrangements for the child of a trustee who participated in the charity's activities as a volunteer. The trustee did not participate in decisions concerning this arrangement.

The Chief Executive Officer is the spouse of a trustee who served during the year. During the year remuneration of £42,023 (2025: £41,737) was paid to the Chief Executive Officer. The trustee took no part in decisions relating to the appointment, remuneration or terms of employment of the Chief Executive Officer.