

REGISTERED COMPANY NUMBER: 02235097 (England and Wales)  
REGISTERED CHARITY NUMBER: 298984

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**YOUNG CONCERN TRUST**

Marsh Solutions Limited  
82 Berechurch Hall Road  
Colchester  
Essex  
CO2 8RF

**YOUNG CONCERN TRUST**

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**for the year ended 31 March 2025**

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## **YOUNG CONCERN TRUST**

### **REPORT OF THE TRUSTEES** **for the year ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the care and protection of the mental health and welfare of young persons who are in need of such care and attention by the provision or assistance in the provision of counselling, educational activities and therapeutic and related services.

##### **Public benefit**

The Trustees of YCT take due regard to the requirement that the charity operates in ways that provide public benefit. Trustees are aware of the guidance around public benefit and take it into account when making decisions to which that guidance is relevant.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Trust's core staff team is based at YCT House in Harlow, YCT's purpose-designed premises from where many of the team operate and where some therapeutic input is delivered.

A large team of specialist self-employed therapists work on YCT's behalf in a range of locations across Essex and Hertfordshire. The Trust's work is delivered through a range of therapeutic models assessed as being relevant to the particular client or client group. Nationally accredited tools are used to measure the impact of YCT's services; they and anecdotal feedback from YCT's stakeholders, demonstrate the beneficial outcomes of YCT's interventions. Early intervention in emotional and mental health issues, such as those provided by YCT, can prevent the escalation of more serious conditions, ensuring better outcomes for children and young people and saving the public purse the cost of more expensive and time-consuming treatments. In addition to individual one-to-one counselling, YCT provides some group work with parents, children and young people. Amongst other factors, YCT monitors presenting issues, local need, youth culture, government initiatives etc. in order to ensure that its current and future services are appropriate, beneficial and part of the overall 'offer' to children and young people.

During 2024/25 the number of clients supported by YCT was 1,288 through the delivery 12,531 sessions of therapeutic input; this was a marginal increase of 41 clinical hours on the previous year. YCT also supported children, young people and their families through the provision of group sessions which were attended by 108 people.

Play Therapy for children aged 5-10 years continued to be in particularly high demand, with a waiting list longer than we would have wished. However, after a successful funding bid from the National Lottery, we were able to alter the premises to create a second Play Therapy room and employ a second play therapist to tackle the high demand. There have been several changes in staff this year, but we have worked hard to ensure the key positions have been properly supported. A significant contract with Hertfordshire County council was due to expire at the end of the financial year, so a major task for the year ahead will be to seek new contracts and develop new funding streams.

## **YOUNG CONCERN TRUST**

### **REPORT OF THE TRUSTEES** **for the year ended 31 March 2025**

#### **FINANCIAL REVIEW**

##### **Financial position**

YCT remains in a sound financial position despite the financial year ending with a £104 000 deficit. However, healthy Reserves have enabled us to respond to the challenges experienced such as improving the premises, investing in the development of a new website, and supporting key recruitment including seeking a new CEO.

YCT has continued to work toward achieving its 5-year Strategic Plan, working to the targets set which are reviewed every 6 months. The aim remains for growth, diversification and the development of existing and further services to meet increased need, in line with the organisation's charitable objectives.

##### **Principal funding sources**

The YCT Board continues to be appreciative of those who fund or commission YCT's services and of its loyal, committed, and flexible staff team, volunteers, and self-employed therapists.

##### **Reserves policy**

The Trustees of YCT recognise that funds gained by the charity are to be used for the public benefit and should not be held back or kept in reserve without good cause.

YCT holds reserves as follow:

Fiscal Responsibility Fund: Once per quarter Trustees consider and approve a sum of money needed to shut the charity down effectively if such circumstances were forced upon it.

In order to support the sustainability and long-term development of YCT the Trustees also hold funds based on a) development of the organisation b) sustainability of the organisation and c) future building and accommodation needs.

- o Development Fund                    £50,000
- o Sustainability Fund                £40,904
- o Premises Fund                      £100,000
- o Fiscal Responsibility Fund        £113,689

The Trustees believe that YCT is in a sound financial situation with a broad funding base and with an ability to effectively react to changing circumstances

##### **Going concern**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trust is governed by its Memorandum and Articles of Association.

## **YOUNG CONCERN TRUST**

### **REPORT OF THE TRUSTEES** **for the year ended 31 March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

Responsibility for YCT's operation lies with the Board of Management which meets at regular intervals throughout the year. The role of the Management Board is to set the strategic direction of the organisation; oversee its finances; ensure compliance with all relevant guidance and legislation; have in place up to date policies and procedures relevant to the staff, self-employed therapists and volunteers and the organisation's function; and to give advice and support in specialist areas.

The Management Board regularly reviews its Reserve Fund, ensuring that this equates to an amount needed to adequately close the organisation down should circumstances made that necessary.

##### **Decision making**

Regular reports to the Board of Management, including feedback on the results of tools used to measure the impact of the various pieces of work delivered by the organisation, allow the Board to ensure that the work delivered by YCT continues to support its charitable objectives.

This year, significant time has, and is, being spent by the Board of Trustees on familiarising itself with the Charity Commission's Governance Code to ensure full compliance, that best practise is being attained on all 7 Principles, and that YCT's legal and regulatory responsibilities are being achieved.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

02235097 (England and Wales)

##### **Registered Charity number**

298984

##### **Registered office**

YCT House  
Maddox Road  
Harlow  
Essex  
CM20 3GA

##### **Trustees**

J H Miles - Chair  
N Frost - Vice Chair  
C J Liggins - Treasurer (resigned 20.3.25)  
N Varnam - Company Secretary  
A Linton  
M Ingall  
L Collins (resigned 17.3.25)  
S Fulbrook (resigned 18.3.25)  
S Seales (resigned 1.4.24)

##### **Independent Examiner**

Christopher Marsh FMAAT  
Marsh Solutions Limited  
82 Berechurch Hall Road  
Colchester  
Essex  
CO2 8RF

**YOUNG CONCERN TRUST**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 March 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Attwater Jameson & Hill  
Rothwell House  
West Square  
The High  
Harlow, Essex  
CM20 1LQ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 03/12/2025 ..... and signed on its behalf by:

*J Miles*  
J Miles (Dec 3, 2025 14:45:25 GMT)

.....  
J H Miles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YOUNG CONCERN TRUST**

**Independent examiner's report to the trustees of Young Concern Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Christopher Marsh FMAAT  
The Association of Accounting Technicians

Marsh Solutions Limited  
82 Berechurch Hall Road  
Colchester  
Essex  
CO2 8RF

Date: 03/12/2025  
Date: .....

**YOUNG CONCERN TRUST****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,571	41,324	58,895	65,437
<b>Charitable activities</b>					
General charitable activities	4	591,890	57,160	649,050	557,005
Investment income	3	7,752	-	7,752	8,088
Other income		<u>1,315</u>	<u>-</u>	<u>1,315</u>	<u>3,900</u>
<b>Total</b>		<u>618,528</u>	<u>98,484</u>	<u>717,012</u>	<u>634,430</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	22,524	-	22,524	19,526
<b>Charitable activities</b>					
General charitable activities	6	<u>689,462</u>	<u>109,124</u>	<u>798,586</u>	<u>608,096</u>
<b>Total</b>		<u>711,986</u>	<u>109,124</u>	<u>821,110</u>	<u>627,622</u>
<b>NET INCOME/(EXPENDITURE)</b>		(93,458)	(10,640)	(104,098)	6,808
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>418,052</u>	<u>20,831</u>	<u>438,883</u>	<u>432,075</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>324,594</u></u>	<u><u>10,191</u></u>	<u><u>334,785</u></u>	<u><u>438,883</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**YOUNG CONCERN TRUST****BALANCE SHEET****31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	9,085	10,191	19,276	31,668
<b>CURRENT ASSETS</b>					
Debtors	13	56,926	-	56,926	64,357
Cash at bank and in hand		<u>368,763</u>	<u>-</u>	<u>368,763</u>	<u>426,710</u>
		425,689	-	425,689	491,067
<b>CREDITORS</b>					
Amounts falling due within one year	14	(110,180)	-	(110,180)	(83,852)
		<u>315,509</u>	<u>-</u>	<u>315,509</u>	<u>407,215</u>
<b>NET CURRENT ASSETS</b>					
		<u>315,509</u>	<u>-</u>	<u>315,509</u>	<u>407,215</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>324,594</u>	<u>10,191</u>	<u>334,785</u>	<u>438,883</u>
<b>NET ASSETS</b>		<u>324,594</u>	<u>10,191</u>	<u>334,785</u>	<u>438,883</u>
<b>FUNDS</b>	15				
Unrestricted funds:					
General fund				1	84,728
Fiscal Responsibility fund				133,689	133,689
Premises fund				100,000	100,000
Sustainability fund				40,904	49,635
Development fund				<u>50,000</u>	<u>50,000</u>
				<u>324,594</u>	<u>418,052</u>
Restricted funds				<u>10,191</u>	<u>20,831</u>
<b>TOTAL FUNDS</b>				<u>334,785</u>	<u>438,883</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**YOUNG CONCERN TRUST**

**BALANCE SHEET - continued**

**31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 03/12/2025 and were signed on its behalf by:

*J Miles*

J Miles (Dec 3, 2025 14:45:25 GMT)

J H Miles - Trustee

**YOUNG CONCERN TRUST**

**CASH FLOW STATEMENT**  
**for the year ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	17	<u>(65,199)</u>	<u>(80,829)</u>
Net cash used in operating activities		<u>(65,199)</u>	<u>(80,829)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(500)	(8,824)
Interest received		<u>7,752</u>	<u>8,088</u>
Net cash provided by/(used in) investing activities		<u>7,252</u>	<u>(736)</u>
		—————	—————
<b>Change in cash and cash equivalents in the reporting period</b>		(57,947)	(81,565)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>426,710</u>	<u>508,275</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>368,763</u>	<u>426,710</u>

The notes form part of these financial statements

## YOUNG CONCERN TRUST

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements and assessment of going concern**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

The financial statements are presented in £, Pound Sterling

##### **Income**

Income from non-contractual services 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.

Income from contractual services is recognised in the accounting period to which it relates with any balance being deferred.

##### **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.

##### **Tangible fixed assets**

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

Freehold property	- Straight line over 15 years
Fixtures and fittings	- Straight line over 3 years

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

##### **Cash at bank and in hand**

Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

##### **Creditors**

Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## YOUNG CONCERN TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

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

#### 2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	17,571	16,426
Grants	<u>41,324</u>	<u>49,011</u>
	<u>58,895</u>	<u>65,437</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Cash 4 Kids	1,500	-
Charles S French Charitable Trust	-	4,001
Diana Kemp Welch Award	5,000	9,999
Essex Community Foundation	6,000	9,000
Evelyn May Charitable Trust	-	2,630
Fowler Smith & Jones Trust	-	1,500
Goodman Foundation	2,500	-
Public Health Grant	3,000	-
R S Brownless Charitable Trust	-	200
SBS Charitable Foundation	1,000	-
Shanly Foundation	-	2,500
Tesco	375	1,125
The Grace Trust	1,000	-
The Kelly Family Trust	-	4,734
Other Grants	<u>20,949</u>	<u>13,322</u>
	<u>41,324</u>	<u>49,011</u>

**YOUNG CONCERN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2025**

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>7,752</u>	<u>8,088</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.25	31.3.24
		£	£
Grants	General charitable activities	57,660	12,580
Counselling Income	General charitable activities	590,890	543,005
Training Income	General charitable activities	-	420
Project income	General charitable activities	<u>500</u>	<u>1,000</u>
		<u>649,050</u>	<u>557,005</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Essex County Council - Youth Services	499	500
Harlow District Council - Partnership Grant	9,158	12,080
The National Lottery	<u>48,003</u>	<u>-</u>
	<u>57,660</u>	<u>12,580</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Staff costs	<u>22,524</u>	<u>19,526</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
General charitable activities	<u>764,289</u>	<u>34,297</u>	<u>798,586</u>

**YOUNG CONCERN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2025**

**7. SUPPORT COSTS**

		Governance costs
		£
General charitable activities		<u>34,297</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	12,892	15,048
Independent Examination	<u>1,345</u>	<u>1,345</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
All staff	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

	31.3.25	31.3.24
	£	£
Wages and salaries	338,023	294,481
Therapists	323,035	234,294
Other pension costs	<u>12,398</u>	<u>10,244</u>
	<u>673,456</u>	<u>539,019</u>

**Key Management**

The trustees consider the role of Key Management to be those of CEO. During the year the Key Management received remuneration of £53,026 of Gross Wages, £2,133 of Pension Contributions and incurred £6,062 of Employers National Insurance contributions (2024: Remuneration of £51,537 of Gross Wages, £2,197 of Pension Contributions and incurred £4,889 of Employers National Insurance contributions.)

**YOUNG CONCERN TRUST****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2025****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	22,717	42,720	65,437
<b>Charitable activities</b>			
General charitable activities	544,925	12,080	557,005
Investment income	8,088	-	8,088
Other income	<u>3,900</u>	<u>-</u>	<u>3,900</u>
<b>Total</b>	<u>579,630</u>	<u>54,800</u>	<u>634,430</u>
<b>EXPENDITURE ON</b>			
Raising funds	19,526	-	19,526
<b>Charitable activities</b>			
General charitable activities	<u>551,211</u>	<u>56,885</u>	<u>608,096</u>
<b>Total</b>	<u>570,737</u>	<u>56,885</u>	<u>627,622</u>
<b>NET INCOME/(EXPENDITURE)</b>	8,893	(2,085)	6,808
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>409,159</u>	<u>22,916</u>	<u>432,075</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>418,052</u>	<u>20,831</u>	<u>438,883</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024	159,595	32,082	191,677
Additions	<u>-</u>	<u>500</u>	<u>500</u>
At 31 March 2025	<u>159,595</u>	<u>32,582</u>	<u>192,177</u>
<b>DEPRECIATION</b>			
At 1 April 2024	130,407	29,602	160,009
Charge for year	<u>10,640</u>	<u>2,252</u>	<u>12,892</u>
At 31 March 2025	<u>141,047</u>	<u>31,854</u>	<u>172,901</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>18,548</u>	<u>728</u>	<u>19,276</u>
At 31 March 2024	<u>29,188</u>	<u>2,480</u>	<u>31,668</u>

**YOUNG CONCERN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2025**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	50,807	60,143
Prepayments	<u>6,119</u>	<u>4,214</u>
	<u>56,926</u>	<u>64,357</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade creditors	11,889	10,434
Social security and other taxes	5,152	6,866
Other creditors	1,331	1,341
Accruals and deferred income	59,491	47,711
Accrued expenses	<u>32,317</u>	<u>17,500</u>
	<u>110,180</u>	<u>83,852</u>

The balance of deferred income relates to multi-year or non-coterminous contractual grants for counselling services as per the accounting policy set out in note 1.

**15. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	84,728	(93,458)	8,731	1
Fiscal Responsibility fund	133,689	-	-	133,689
Premises fund	100,000	-	-	100,000
Sustainability fund	49,635	-	(8,731)	40,904
Development fund	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
	418,052	(93,458)	-	324,594
<b>Restricted funds</b>				
YCT Property Fund	<u>20,831</u>	<u>(10,640)</u>	<u>-</u>	<u>10,191</u>
<b>TOTAL FUNDS</b>	<u>438,883</u>	<u>(104,098)</u>	<u>-</u>	<u>334,785</u>

**YOUNG CONCERN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2025**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	618,528	(711,986)	(93,458)
<b>Restricted funds</b>			
YCT Property Fund	-	(10,640)	(10,640)
Counselling Funds	<u>98,484</u>	<u>(98,484)</u>	<u>-</u>
	<u>98,484</u>	<u>(109,124)</u>	<u>(10,640)</u>
<b>TOTAL FUNDS</b>	<u>717,012</u>	<u>(821,110)</u>	<u>(104,098)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	126,178	8,893	(50,343)	84,728
Fiscal Responsibility fund	83,346	-	50,343	133,689
Premises fund	100,000	-	-	100,000
Sustainability fund	49,635	-	-	49,635
Development fund	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
	409,159	8,893	-	418,052
<b>Restricted funds</b>				
YCT Property Fund	<u>22,916</u>	<u>(2,085)</u>	<u>-</u>	<u>20,831</u>
<b>TOTAL FUNDS</b>	<u>432,075</u>	<u>6,808</u>	<u>-</u>	<u>438,883</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	579,630	(570,737)	8,893
<b>Restricted funds</b>			
YCT Property Fund	-	(2,085)	(2,085)
Counselling Funds	<u>54,800</u>	<u>(54,800)</u>	<u>-</u>
	<u>54,800</u>	<u>(56,885)</u>	<u>(2,085)</u>
<b>TOTAL FUNDS</b>	<u>634,430</u>	<u>(627,622)</u>	<u>6,808</u>

## YOUNG CONCERN TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

#### 15. MOVEMENT IN FUNDS - continued

The fiscal responsibility fund is a reserve fund designated by the directors in order to protect against any sudden loss of income. The amount of reserves is set so as to enable the company to meet all staff redundancy costs plus a provision for legal costs associated with the winding up of the organisation.

The Premises Fund was designated by the Directors to provide for any future large scale refurbishment or repair work.

The Sustainability Fund was designated by the Directors to support core costs of the organisation during a period of significant transition.

The Development Fund was designated by the Directors as a provision for the future development of the organisation with a view of generating increased income streams in order to add further stability.

Essex Educational and Community Settings fund is for the restricted income relating to one to one counselling in schools, academies, specialist schools, alternative educational establishments, and colleges. West Essex CCG funds are for one-to-one play therapy for children aged 5-10 and one to one counselling for young people aged 11-18 living in Harlow, Epping Forest and Uttlesford. Harlow Council Partnership Grant supports one to one counselling support for 11 - 25-year-olds in Harlow.

Children in Need fund provides counselling for young people living within Harlow and surrounding villages who are aged 11-19

#### 16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

#### 17. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(104,098)	6,808
<b>Adjustments for:</b>		
Depreciation charges	12,892	15,048
Interest received	(7,752)	(8,088)
Decrease/(increase) in debtors	7,431	(21,873)
Increase/(decrease) in creditors	<u>26,328</u>	<u>(72,724)</u>
<b>Net cash used in operations</b>	<u>(65,199)</u>	<u>(80,829)</u>

#### 18. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank and in hand	<u>426,710</u>	<u>(57,947)</u>	<u>368,763</u>
	<u>426,710</u>	<u>(57,947)</u>	<u>368,763</u>
<b>Total</b>	<u>426,710</u>	<u>(57,947)</u>	<u>368,763</u>

**YOUNG CONCERN TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,571	16,426
Grants	<u>41,324</u>	<u>49,011</u>
	58,895	65,437
<b>Investment income</b>		
Deposit account interest	7,752	8,088
<b>Charitable activities</b>		
Grants	57,660	12,580
Counselling Income	590,890	543,005
Training Income	-	420
Project income	<u>500</u>	<u>1,000</u>
	649,050	557,005
<b>Other income</b>		
Room hire	<u>1,315</u>	<u>3,900</u>
<b>Total incoming resources</b>	717,012	634,430
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	20,138	17,085
Social security	1,610	1,793
Pensions	<u>776</u>	<u>648</u>
	22,524	19,526
<b>Charitable activities</b>		
Management and administration	299,783	268,425
Therapists	323,035	234,295
Pensions	11,016	396
Premises costs	16,533	13,161
Insurance	3,394	3,157
Computer and internet costs	30,070	24,853
Telephone	2,281	2,585
Postage and stationery	1,129	1,493
Advertising	35,074	-
Office expenses	2,952	2,666
Training and supervision	24,938	11,147
Travel and subsistence	683	1,245
Subscriptions and publications	509	542
Carried forward	751,397	563,965

This page does not form part of the statutory financial statements

**YOUNG CONCERN TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2025**

	31.3.25	31.3.24
	£	£
<b>Charitable activities</b>		
Brought forward	751,397	563,965
Freehold property	10,640	10,640
Fixtures and fittings	<u>2,252</u>	<u>4,408</u>
	764,289	579,013
<b>Support costs</b>		
<b>Governance costs</b>		
Wages	18,126	18,662
Social security	1,233	1,696
Pensions	606	700
Independent examination	1,345	1,345
Annual general meeting costs	549	1,492
Professional fees	<u>12,438</u>	<u>5,188</u>
	<u>34,297</u>	<u>29,083</u>
Total resources expended	<u>821,110</u>	<u>627,622</u>
<b>Net (expenditure)/income</b>	<u>(104,098)</u>	<u>6,808</u>

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# YCT Final Accounts - As approved at AGM

Final Audit Report

2025-12-03

Created:	2025-10-21
By:	Chris Marsh (chris@marshsolutions.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzLkBaFoCr5U72eVXcudkMVleceIHTcgl

## "YCT Final Accounts - As approved at AGM" History

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