

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31st March 2022

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Financial Statements For the year ended 31st March 2022

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YOUNG PERSONS ADVISORY SERVICE

Company Information 31st March 2022

Company number:	2596423
Charity number:	1002706
Trustees:	A G Kerr (Chairperson) H A Fessey A J Herdman A B Jones A M O'Hare
Company Secretary:	M Collier
Chief Executive:	M Collier
Registered office:	36 Bolton Street Liverpool L3 5LX
Bankers:	HSBC Bank plc 168 Aigburth Road Liverpool L17 9PS
Solicitors:	Brabners LLP Horton House Exchange Flags Liverpool L3 3YL
Statutory Auditor:	Mitchell Charlesworth (Audit) Limited Chartered Accountants 5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2022

The trustees (who are also the directors of the company for the purposes of company law) present their report together with the audited accounts of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Governing document

The charity which is a company limited by guarantee is governed by its Memorandum and Articles of Association dated 28th March 1991. All members have agreed to contribute the sum not exceeding £1 in the event of a winding-up. It is registered as a charity with the Charity Commission.

Organisation

The Board of Trustees which can have up to 15 members administers the charity. The board meets at least six times a year and consists of sub-committees covering areas of strategic developments, governance, finance, personnel and building which meet regularly. A Managing Director is appointed (to act in the role of Chief Executive) by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director acting in the role of the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for the implementation of the strategic decisions at an operational level.

Objects and activities

The principal activity of the charity is to provide a wide range of support and therapeutic services to address the mental health and emotional well-being difficulties of Liverpool's children and young people aged 5-25 years and their families. The principal objectives include the following:

1. To promote and develop the personal, social and cultural welfare of children and young people.
2. To create and develop an environment where children and young people are accepted as individuals and whose views and values are acknowledged and respected.
3. To advocate with and on behalf of children and young people so that their views and needs are raised with other agencies.
4. To educate: offering children and young people the opportunity to develop the skills and knowledge to challenge attitudes which affect them within society.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees
For the year ended 31st March 2022

Objects and activities (continued)

The charities activities are delivered from three Mental Health Community Hubs; geographically positioned in the north and south and city centre of Liverpool. The services delivered across the city are aimed at marginalised and vulnerable children, young people and families.

- Drop-in services provide information advice and guidance, including group work and practical activities
- Counselling and Psychotherapy services provide to a variety of therapeutic modalities
- Seedlings Therapy Service is delivered in every Liverpool primary school
- Wellbeing In Education Clinics Seedlings are delivered in every Liverpool secondary school
- Spinning World Project (Refugee and Asylum Seekers)
- Family therapy / counselling / support service
- Community parenting project
- Parenting training programmes
- LGBTQ+ Project: Gyro & Action Youth. Drop-in provision and training programmes
- Systemic family practice – addressing the needs of the whole family unit
- Talent Match project
- Open Access community projects (Smarty's, Thrive and Sky)
- Domestic Abuse Therapy Service
- Youth Justice therapy and support service
- Primary Care Liaison Service
- Crisis Service
- Mental Health Support Teams - Green Paper: Mental Health in Education Project

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Strategic Report

Achievements and performance

This year witnessed YPAS's COVID recovery; despite the severe impact of the pandemic, YPAS 's delivery of early intervention and prevention services to Liverpool's children, young people and families remained. This year saw the fruition of the business continuity plan which was underpinned by Respond, Recover and Thrive.

YPAS is currently in the process of preparing for a change in the NHS re-structure of funding. Nationally, the existing Clinical Commissioning Groups (CCG) will form clusters of ICB's (Integrated Care Boards) born from the national ICS (Integrated Care System). Liverpool CCG will form part of the Cheshire and Merseyside (C&M) ICB in addition to other CCG's from Knowsley, Sefton, Warrington, and St Helens. This broadens the funding opportunities and allows for a wider reach of the children and young people population across Cheshire and Merseyside.

This year has seen an increase in investment, primarily to delivery pilot projects in accordance with the Cheshire and Mersey Strategy; pilots included broadening the geographical delivery landscape specific to Knowsley (crisis) and enhancing the delivery offer in Liverpool with the inclusion of a local crisis offer.

YPAS's core delivery is to provide a diverse range of support and therapeutic interventions to address the mental health and emotional well-being difficulties of children and young people and families; in an environment that carries a reduced level of stigma. The charity's strength as a unique, accessible young person centered organisation is consistently receptive to the political and environmental changing needs of children and young people and actively works with a diverse range of cross sector providers across health, education, social care, and youth justice.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2022

Achievements and performance (continued)

This year, saw a significant increase in the reach of children and young people and provided a 98% increase in appointments to address their mental health and emotional wellbeing needs. The nationally recognised YIAC (youth, information, advice, and counselling) model continues to identify as one of the key priorities of the NHS England's Transformation Plan, Future in Mind and 5 Year Forward View Strategy. YPAS has fully integrated the model geographically across all 3 x community hubs and Liverpool schools.

YPAS Reached:

- 6,420 Children and Young People
- 2,238 Parents
- 918 Families

YPAS Provided: 49,901 interventions / sessions / activities:

- Therapy
- Wellbeing Support
- Psycho Education

YPAS delivered its services from:

- Community Hubs
- Clinical Networks
- GP Surgeries
- Primary schools
- Secondary schools

Operational Developments:

- Developed digital platforms to allow for remote working
- Hosted the Mental Health Support Teams for Liverpool - National Greenpaper Trailblazer
- Further progressed the national CYP IAPT training across the workforce
- Extended the Seedlings service across Liverpool's primary schools
- Broadened well-being clinic provision into all Liverpool secondary schools.
- Further invested in the parenting offer

Strategic Developments:

From April 2022 YPAS clinical commissioning groups (CCG's) will no longer exist and will be replaced by Cheshire and Merseyside Integrated Care Teams. In response to the planning of the delivery models and future commissioning; YPAS's CEO has been identified as the representative of Liverpool's 3rd sector CAMHS providers.

YPAS is actively involved in an array of local and national strategies to ensure early intervention and prevention services remain at the heart of young peoples' mental health needs:

- 0-25 Pathway
- One Liverpool Plan
- Local Transformation Plan
- Five-year Forward View
- NHS England transformation plan
- Localised transformation plan
- National Trailblazer – Green Paper
- Liverpool One Plan
- Mental Health and Emotional Well-being Strategy+
- National Transformation Framework
- Future in Mind Strategy
- Healthy Schools Agenda
- Youth Mental Health Strategy
- Parenting Strategy
- SEND Strategy
- Suicide prevention Strategy

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2022

Achievements and performance (continued)

All of which feeds into Liverpool's integrated strategic delivery plan that is underpinned by the operational principles of:

- Early intervention
- Prevention
- Participation
- Workforce development
- Routine outcome monitoring
- Whole school approach

Quality assurance:

YPAS is recognised as a national beacon for its commitment to quality assurance. To ensure compliance; YPAS's robust systems and processes are monitored via internal and external audits and reviews.

- ISO 9001 accreditation
- DH IMG (level three)
- N3 Network - MHSDS submission site
- CORC accreditation
- BACP accreditation
- Participation Kite mark
- Policy management system
- GDPR
- Cyber Essentials
- Staff supervision and appraisal

Financial review

Total income for the year amounted to £6,681,845 (2021 £4,534,583). Expenditure amounted to £5,899,112 (2021 £4,678,717) resulting in the year ending with an overall surplus of £782,733 (2021 deficit £144,134) representing a surplus on restricted funds of £749,913 and a surplus on unrestricted funds of £32,820, the final balance on unrestricted funds is £196,411.

The final balance on restricted reserves is £1,490,451. However, we have budgeted for, and are expecting a deficit on restricted funds in the year ending 31st March 2023 which will reduce the surplus carried forward.

Remuneration of key management personnel

It is within YPAS policy to pay the staff workforce in accordance with the local market rate and in line with similar organisations in the Merseyside area. YPAS's workforce consists of therapists, mental health practitioners, social workers and youth workers, administration staff and both middle and senior management; all of which are paid within the guiding principles of the NJC pay scales. NJC is a localised government pay system extensively used in the voluntary sector. The pay scales are a result of negotiations between trade unions and the Local Government Association.

Investment powers and policy

The charity's investment policy is to invest the monies of the charity not immediately required for its charitable purposes in or upon such investments, securities or property as may be thought fit, subject to conditions imposed or required by law.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2022

Plans for future periods

The next 12 months will see YPAS continue to deliver its services in risk managed environments whilst continuing to thrive post-pandemic. There is a high expectation that increased investment will take place in response to the 45% increase in mental health referrals as a result of COVID-19.

The charity will be further improving its access to mental health services by broadening its offer into secondary schools, with the implementation of increased wellbeing clinics to allow for young people to receive a service in their education environment.

The next 12 months will see the transition of the CCG to ICT's and consideration of how the highly valued mental health YIAC model will continue to be embedded as part of the wider Liverpool offer.

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The approach of the organisation is to balance the risks associated with greater competition for decreased opportunities for funding with the need to continue to provide high quality services to vulnerable children and young people. This has resulted in improvements in quality assurance, the development of a future business plan, and the refreshing of our funding strategy to diversify sources of funding.

Beneficiaries - YPAS provides a unique and comprehensive service to a wide range of children and young people aged 10-25 years. By supporting children and young people to design, manage and deliver our recent stakeholder event, we were able to ensure that the issues relative to the children and young people themselves were presented by our stakeholders. Their priorities are fed back to the board to maximise the impact they can have on the future development of the organisation.

Reputation management - YPAS has continued to raise its profile and to consolidate its reputation for quality and reliability. In addition to achieving quality assurance kite marks, we are also in a position to advise other agencies on best practice in our areas of expertise, and to share learning on our organisational development in recent years. This is carried out through our contribution to strategic networks across statutory and voluntary sectors.

Workforce - The workforce has increased from the previous year and continues to be invested in from the national Health Education England (HEE) to support the evidence-based practice training of the local Health Education Institute (HEI).

Finance - The Board of Trustees has overall responsibility for ensuring that YPAS has a system of internal control, management and audit to mitigate risk. This system of internal control can provide reasonable assurance against errors or fraud. Controls safeguard the assets belonging to YPAS and maintain the integrity of the accounting records.

Reserves policy - The amount of unrestricted reserves at 31st March 2022 was £196,411 (2021 £163,591) in total, of which free reserves amounted to £178,248 (2021 £145,148).

As over 80% of the charity's funding in 2021/22 arose through contracts and service level agreements and this is expected to be even higher in 2022/23, the trustees have reviewed the reserves policy going forward.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2022

Risk management (continued)

The contracts entered into by Young Persons Advisory Service provide for a 3 months' notice period by either side wishing to terminate the contract. On this basis the charity would have sufficient time to re-organise and decide the future direction and feasibility of continuing operations, therefore future policy is to retain sufficient unrestricted funding to meet its liabilities for redundancy payments for 80% of staff. This would amount to £164,112 (2021 £119,342) currently, thus it can be seen that this target has been reached this year.

Related parties

The charity works collaboratively with a range of cross sector organisations and commissioning authorities in pursuit of the charitable aims: Child and Adolescent Mental Health Services, Adult Mental Health Services, Liverpool Children's Services, Liverpool Youth and Play Services, Liverpool City Council.

Trustees

The trustees who served during the period are detailed on page 1.

H A Fessey and A B Jones retire by rotation and being eligible offer themselves for re-election.

Appointment of trustees

Trustees are appointed at the Annual General Meeting or may be appointed to fill a casual vacancy or as an addition to the Management Council provided that the prescribed maximum is not exceeded. Any person so appointed shall retain office until the next AGM and may seek re-election. One third of the remaining trustees seek re-election by members of the charitable company attending the AGM. The Chair of the trustees is elected by the Management Council. The Chair of the Management Council shall preside as Chairman at every General meeting.

Trustee induction and training

New trustees will undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Statement of trustees' responsibilities

The trustees, who are also the directors of Young Persons Advisory Service for the purpose of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2022

Statement of trustees' responsibilities (continued)

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' statement of disclosure of information to the auditors


Each of the persons who is a trustee at the date of approval of this report confirm in so far as they are aware that:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the trustees have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of that information.

Auditors

Following the transfer of the business of Mitchell Charlesworth LLP to Mitchell Charlesworth (Audit) Limited on 15 June 2022, and having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth (Audit) Limited will be proposed at the forthcoming Annual General Meeting.

By Order of the Trustees



M Collier
Secretary

18th October 2022

Mitchell Charlesworth (Audit) Limited

Chartered Accountants

5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of Young Persons Advisory Service

For the year ended 31st March 2022

Opinion

We have audited the financial statements of Young Persons Advisory Service (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Mitchell Charlesworth (Audit) Limited

Chartered Accountants

5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of Young Persons Advisory Service

For the year ended 31st March 2022 (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Mitchell Charlesworth (Audit) Limited

Chartered Accountants

5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

**Independent Auditor's Report to the Members of
Young Persons Advisory Service**

For the year ended 31st March 2022 (continued)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Mitchell Charlesworth (Audit) Limited

Chartered Accountants
5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of Young Persons Advisory Service

For the year ended 31st March 2022 (continued)

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; and
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition; and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

Mitchell Charlesworth (Audit) Limited

Chartered Accountants
5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of
Young Persons Advisory Service

For the year ended 31st March 2022 (continued)

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

Use of our report

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



Philip Griffiths (Senior Statutory Auditor)
For and on behalf of Mitchell Charlesworth (Audit) Limited

18th October 2022

Chartered Accountants
Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities For the year ended 31st March 2022

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	20,327	1,030,260	1,050,587	659,158
Charitable activities	3	6,020	5,615,191	5,621,211	3,875,425
Other trading activities	4	10,047	-	10,047	-
Total income		36,394	6,645,451	6,681,845	4,534,583
Expenditure on:					
Raising funds	5	66	-	66	-
Charitable activities	6	3,508	5,895,538	5,899,046	4,678,717
Total expenditure		3,574	5,895,538	5,899,112	4,678,717
Net income/(expenditure)		32,820	749,913	782,733	(144,134)
Total funds brought forward		163,591	740,538	904,129	1,048,263
Total funds carried forward		196,411	1,490,451	1,686,862	904,129

The charity has no recognised gains or losses other than the results for the year as set out above. All activities of the charity are classed as continuing.

The notes on pages 18 to 32 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities For the year ended 31st March 2022

Comparative information for the year ended 31st March 2021

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2021 £
Income from:				
Donations and legacies	2	53,566	605,592	659,158
Charitable activities	3	3,360	3,872,065	3,875,425
Other trading activities	4	-	-	-
Total income		56,926	4,477,657	4,534,583
Expenditure on:				
Raising funds	5	-	-	-
Charitable activities	6	3,419	4,675,298	4,678,717
Total expenditure		3,419	4,675,298	4,678,717
Net income/(expenditure)		53,507	(197,641)	(144,134)
Total funds brought forward		110,084	938,179	1,048,263
Total funds carried forward		163,591	740,538	904,129

The charity has no recognised gains or losses other than the results for the year as set out above. All activities of the charity are classed as continuing.

The notes on pages 18 to 32 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Balance Sheet 31st March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		321,977		348,035
Current assets					
Debtors	14	415,301		139,393	
Cash at bank and in hand		<u>1,204,742</u>		<u>659,014</u>	
		1,620,043		798,407	
Creditors					
Amounts falling due within one year	15	<u>(255,158)</u>		<u>(242,313)</u>	
Net current assets			<u>1,364,885</u>		<u>556,094</u>
Total assets less current liabilities			<u>1,686,862</u>		<u>904,129</u>
Unrestricted funds					
General funds	18		196,411		163,591
Restricted funds	19		<u>1,490,451</u>		<u>740,538</u>
Total funds	20		<u>1,686,862</u>		<u>904,129</u>

The financial statements on pages 14 to 32 were approved by the Trustees and authorised for issue on 18th October 2022 and signed on their behalf by:-



A. Kerr
Trustee

Company Registration Number: 2596423

The notes on pages 18 to 32 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Statement of Cash Flows For the year ended 31st March 2022

	Notes	Total 2022 £	Total 2021 £
Cash flows from operating activities			
Net cash provided by operating activities	22	587,848	229,913
Cash flows from financing activities			
Purchase of tangible fixed assets		(42,120)	(62,261)
Change in cash and cash equivalents in the year ending 31st March 2022		545,728	167,652
Cash and cash equivalents as at 1st April 2021		659,014	491,362
Cash and cash equivalents as at 31st March 2022	23	1,204,742	659,014

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

1. Summary of accounting policies

(a) General information and basis of preparation

Young Persons Advisory Service is a company limited by guarantee and a registered charity in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

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

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

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

1. Accounting policies (continued)

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to special performance conditions and is recognised as earned as the related services are provided. Grant income included in this category provides funding to support performance activities and is recognised when there is entitlement, certainty of receipt and the amounts can be measured with sufficient reliability.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds.
- Expenditure on charitable activities.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's registered office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises and overheads have been allocated on the basis of staff numbers.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	- 4% per annum
Freehold property improvements	- 10% reducing balance
Leasehold property improvements	- 10% per annum / 12.5% per annum / 7 years life
Fixtures and fittings	- 25% reducing balance

IT equipment depreciation has changed from 25% per annum previously to:

Servers and HSCN network	- 10% per annum
All other IT equipment	- 6 years life

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

1. Accounting policies (continued)

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(j) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties, including those arising from COVID-19, exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	19,288	-	19,288	12,025
Donated services	-	1,030,260	1,030,260	605,592
Grants - HMRC Furlough scheme	1,039	-	1,039	41,541
	20,327	1,030,260	1,050,587	659,158

£605,592 of the above income in 2021 was attributable to restricted funds and £53,566 of the above income in 2021 was attributable to unrestricted funds.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

3. Income from charitable activities	Unrestricted	Restricted	Total	Total
Counselling and psychotherapy	£	£	2022	2021
			£	£
Liverpool NHS CCG (Primary Care Trust)	-	1,766,541	1,766,541	1,338,211
Liverpool NHS CCG (Youth Justice Funding)	-	53,465	53,465	53,465
Liverpool NHS CCG (Spinning World)	-	89,035	89,035	87,853
Liverpool NHS CCG (CBT course)	-	214,500	214,500	10,500
Liverpool NHS CCG (18 to 25)	-	270,063	270,063	-
Knowsley NHS CCG	-	30,000	30,000	-
Health Education England	-	1,344,138	1,344,138	626,392
Other funding	6,020	10,180	16,200	8,015
Talent Match	-	117,616	117,616	120,665
Looked After Children in Education	-	-	-	13,250
Higher Education Institute	-	-	-	117,465
Liverpool CC - Domestic Abuse	-	15,000	15,000	60,000
Equal Access in Mind	-	-	-	36,585
J&H Rausing – Youth Centre Recovery	-	78,750	78,750	-
LCVS Holiday Activity Fund	-	7,840	7,840	-
Big Lottery - Covid expenditure	-	-	-	42,000
Charity Aid Foundation - Covid surge planning	-	-	-	60,050
Community Foundations	-	-	-	18,006
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	59,099	59,099
Other gyro funding	-	5,939	5,939	1,650
Youth Endowment Funding (Peer Action Control)	-	208,621	208,621	-
Schools outreach services				
Liverpool NHS CCG - Seedlings project	-	190,286	190,286	187,760
Liverpool NHS CCG (Green Paper)	-	233,528	233,528	209,718
Liverpool NHS CCG - Primary Care Liaison	-	471,499	471,499	465,239
Liverpool Schools	-	280,372	280,372	227,559
Alder Hey - Secondary School Provision	-	168,719	168,719	131,943
	6,020	5,615,191	5,621,211	3,875,425

£3,872,065 of the above income in 2021 was attributable to restricted funds and £3,360 of the above income in 2021 was attributable to unrestricted funds.

4. Income from other trading activities	Unrestricted funds	
	Total	Total
	2022	2021
	£	£
Fundraising events	10,047	-
5. Expenditure on raising funds	Unrestricted funds	
	Total	Total
	2022	2021
	£	£
Fundraising events costs	66	-

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

6. Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2022 £	Total 2021 £
Counselling and psychotherapy					
Liverpool NHS CCG (CAMHS)	1,101,711	-	244,416	1,346,127	1,419,140
Liverpool NHS CCG (Youth Justice Funding)	44,579	-	8,886	53,465	53,465
Liverpool NHS CCG (Spinning World)	74,604	-	14,431	89,035	87,853
Liverpool NHS CCG (CBT course)	192,474	-	22,026	214,500	10,500
Department of Health & Social Care (Beyond a Place of Safety)	18,333	-	-	18,333	19,759
Liverpool NHS CCG (CAMHS N3 installation)	-	-	-	-	129
Liverpool NHS CCG (18 to 25)	248,037	-	22,026	270,063	-
Liverpool NHS CCG (Youth Mental Health Services)	14,757	-	-	14,757	14,817
Knowsley NHS CCG	29,580	-	-	29,580	-
Health Education England	923,486	-	171,720	1,094,606	723,304
Higher Education Institute	6,884	-	-	6,884	195,744
Talent Match	95,438	-	22,178	117,616	120,665
Looked After Children in Education	-	-	-	-	13,250
Liverpool NHS CCG - IMT	822	-	-	822	822
Transition Fund (Big Fund)	117	-	-	117	130
Program (Transformation Fund)	180	-	-	180	200
Liverpool CC - Domestic Abuse	7,405	-	7,595	15,000	60,000
J&H Rausing – Youth Centre Recovery	57,137	-	10,861	67,998	-
Equal Access in Mind	-	-	-	-	36,585
LCVS Holiday Activity Fund	7,840	-	-	7,840	-
Other	17,481	-	-	17,481	12,024
LCC - Mayors Hardship Fund 19-20	1,204	-	-	1,204	1,569
Other Restricted Funding for Equipment	-	-	-	-	1,886
Big Lottery - Covid expenditure	3,596	-	-	3,596	24,022
Charity Aid Foundation - Covid surge planning	2,116	-	-	2,116	51,585
Community Foundations	-	-	-	-	18,006
Drop in and group activities					
LCC Integrated Youth & Play Service	51,504	-	7,595	59,099	59,099
Liverpool NHS CCG - GP Champs	94	-	-	94	180
Gyro funding	5,939	-	-	5,939	1,650
Youth Endowment Funding (Peer Action Collective)	96,370	33,800	23,241	153,411	-
Schools outreach service					
Liverpool NHS CCG - Seedlings	133,208	-	57,078	190,286	187,760
Liverpool NHS CCG (Green Paper)	131,308	-	35,849	167,157	133,349
Liverpool NHS CCG - Primary Care Liaison	387,819	9,150	75,420	472,389	466,130
Liverpool Schools - Seedlings	223,294	-	57,078	280,372	227,559
Alder Hey - Secondary School Provision	158,390	-	10,329	168,719	131,943
Donated services	1,030,260	-	-	1,030,260	605,592
	5,065,967	42,950	790,129	5,899,046	4,678,717

£5,895,538 (2021 £4,675,298) of the above costs were attributable to restricted funds and £3,508 (2021 £3,419) were attributable to unrestricted funds.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

7.	Analysis of support costs	Counselling Psychotherapy direct £	Drop in & group activity £	School Outreach Service £	Total 2022 £	Total 2021 £
	Governance	8,681	511	3,909	13,101	12,425
	Finance salaries	18,410	1,084	8,290	27,784	28,281
	HR and general administration salaries	91,316	5,378	41,120	137,814	94,653
	Management salaries	173,734	10,233	78,235	262,202	287,385
	Other overheads	229,559	13,697	105,972	349,228	293,100
		521,700	30,903	237,526	790,129	715,844
Total support costs are apportioned on a per capita basis.						
8.	Net income for the year				Total 2022 £	Total 2021 £
	This is stated after charging:					
	Depreciation				68,178	64,361
	Loss on disposal of tangible fixed assets				-	387
	Auditors' remuneration					
	- current year				7,270	6,690
	- non audit services				5,831	5,735
	Operating lease rentals				17,365	15,166
9.	Auditor's remuneration				Total 2022 £	Total 2021 £
	Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts				7,270	6,690
	Fees payable to the charity's auditor (and its associates) for other services:					
	Other services				5,831	5,735
10.	Staff costs and numbers				Total 2022 £	Total 2021 £
	Salaries and wages				3,313,634	2,985,914
	Social security costs				297,780	270,680
	Pension costs				69,972	66,225
					3,681,386	3,322,819
	The average number of employees (based on full time equivalents) during the year was as follows:				2022 Number	2021 Number
	Total				115	106

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

10. Staff costs and numbers (continued)

The number of employees who received remuneration in excess of £60,000 per annum are listed below:

	2022 Number	2021 Number
£60,001 - £70,000	-	1
£70,000 - £80,000	1	-
	<u>1</u>	<u>-</u>

In addition to the above staff Alder Hey Hospital seconded staff at a cost of £982,354 (2021 £557,686) this has been treated as an in-kind donation, see note 2.

11. Trustees' and key management personnel remuneration and expenses

	Total 2022	Total 2021
Remuneration of key management personnel	235,611	258,569
	<u>235,611</u>	<u>258,569</u>

The charity considers its key management personnel to comprise the Chief Executive Officer, Senior Operational Manager, Counselling and Psychotherapy Service Manager and YIAC Development Managers.

None of the trustees (or any persons connected with them) received any remuneration during the year (2021: £Nil), and none of them were reimbursed any expenses (2021: £Nil).

There were no other related party transactions (2021: None).

12. Taxation

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

13. Tangible fixed assets	Land and Buildings	Freehold Property Improvements	Leasehold Property Improvements	IT Equipment	Fixtures & Fittings	Total
Cost	£	£	£	£	£	£
At 1st April 2021	99,835	217,003	184,735	266,087	81,396	849,056
Additions	-	-	-	36,981	5,139	42,120
At 31st March 2022	99,835	217,003	184,735	303,068	86,535	891,176
Depreciation						
At 1st April 2021	45,470	184,416	77,456	148,069	45,610	501,021
Charge for the year	2,393	3,259	19,615	32,680	10,231	68,178
At 31st March 2022	47,863	187,675	97,071	180,749	55,841	569,199
Net book value						
At 31st March 2022	51,972	29,328	87,664	122,319	30,694	321,977
At 31st March 2021	54,365	32,587	107,279	118,018	35,786	348,035

Included in Land and Buildings is an estimated figure for land of £40,000 which has not been depreciated.

14. Debtors	2022	2021
	£	£
Grants receivable	357,884	102,006
Trade debtors	-	9,448
Prepayments and accrued income	39,010	26,591
Other debtors	18,407	1,348
	415,301	139,393
15. Creditors: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	44,276	17,392
Accruals and deferred income	14,310	135,087
Social security and other taxes	193,035	78,114
Other creditors	3,537	11,720
	255,158	242,313

A bank overdraft facility is secured by a charge over the charity's freehold land and buildings.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

16. Commitments under operating leases

At 31st March 2022 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:-

	2022 £	2021 £
Operating leases which expire:		
within one year	19,919	10,272
within 2 to 5 years	60,860	24,987
greater than 5 years	230	-
	<u>81,009</u>	<u>35,259</u>

17. Members liability

The company is limited by guarantee and has no share capital. Every member of the charity undertakes to contribute to the assets of the charity, in the event of it being wound up while he or she is a member or within one year of ceasing to be a member for debts and liabilities of the charity contracted before he or she ceases to be a member, such amount as may be required not exceeding £1.

18. Unrestricted funds

	As at 1st April 2021 £	Income £	Expenditure £	As at 31st March 2022 £
General fund	163,591	36,394	(3,574)	196,411
	<u>163,591</u>	<u>36,394</u>	<u>(3,574)</u>	<u>196,411</u>

Comparative information in respect of the preceding period is as follows:

	As at 1st April 2020 £	Income £	Expenditure £	As at 31st March 2021 £
General fund	110,084	56,926	(3,419)	163,591
	<u>110,084</u>	<u>56,926</u>	<u>(3,419)</u>	<u>163,591</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

19. Restricted funds	As at 1st April 2021 £	Income £	Expenditure £	As at 31st March 2022 £
Counselling and psychotherapy				
Liverpool NHS CCG/ (CAMHS)	153,230	1,766,541	(1,346,127)	573,644
Liverpool NHS CCG/ (Youth Justice Funding)	-	53,465	(53,465)	-
Liverpool NHS CCG (Spinning World)	-	89,035	(89,035)	-
Liverpool NHS CCG - (CBT course)	-	214,500	(214,500)	-
Depart of Health & S. C. (Beyond a Place of Safety)	87,386	-	(18,333)	69,053
Liverpool NHS CCG - (18 to 25)	-	270,063	(270,063)	-
Liverpool NHS CCG/ (Youth Mental Health Services)	83,891	-	(14,757)	69,134
Knowsley NHS CCG	-	30,000	(29,580)	420
Health Education England	116,313	1,344,138	(1,094,606)	365,845
Talent Match	-	117,616	(117,616)	-
Higher Education Institute	26,760	-	(6,884)	19,876
Liverpool NHS CCG- IMT	1,643	-	(822)	821
Transition Fund (Big Fund)	1,174	-	(117)	1,057
Program (Transformation Fund)	1,804	-	(180)	1,624
Liverpool CC - Domestic Abuse	-	15,000	(15,000)	-
Julia & Hans Rausing - Youth Centre Recovery	-	78,750	(67,998)	10,752
LCVS Holiday activity fund	-	7,840	(7,840)	-
LCC - Mayors Hardship Fund 19-20	5,335	-	(1,204)	4,131
Other Funding	-	10,180	(10,180)	-
Big Lottery - Covid expenditure	17,978	-	(3,596)	14,382
Charity Aid Foundation - Covid surge planning	8,465	-	(2,116)	6,349
Participation projects and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG- GP Champs	799	-	(94)	705
Other gyro funding	-	5,939	(5,939)	-
Youth Endowment Funding (Peer Action Collective)	-	208,621	(153,411)	55,210
Schools/outreach service				
Liverpool NHS CCG - Seedlings project	-	190,286	(190,286)	-
Liverpool NHS CCG (Green Paper)	163,824	233,528	(167,157)	230,195
Liverpool NHS CCG - Primary Care Liaison	3,564	471,499	(472,389)	2,674
Liverpool Schools	-	280,372	(280,372)	-
Alder Hey - Secondary School Provision	-	168,719	(168,719)	-
Other				
Property Purchase Fund	54,365	-	(2,393)	51,972
Building Fund	12,983	-	(1,298)	11,685
Land Aid	1,024	-	(102)	922
Donated Services	-	1,030,260	(1,030,260)	-
	<u>740,538</u>	<u>6,645,451</u>	<u>(5,895,538)</u>	<u>1,490,451</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

19. Restricted funds (continued)

Comparative information in respect of the preceding period is as follows:

	As at 1st April 2020 £	Income £	Expenditure £	As at 31st March 2021 £
Counselling and psychotherapy				
Liverpool NHS CCG (CAMHS)	234,159	1,338,211	(1,419,140)	153,230
Liverpool NHS CCG (Youth Justice Funding)	-	53,465	(53,465)	-
Liverpool NHS CCG (Spinning World)	-	87,853	(87,853)	-
Liverpool NHS CCG (CBT course)	-	10,500	(10,500)	-
Department of Health & Social Care (Beyond a Place of Safety)	107,145	-	(19,759)	87,386
Liverpool NHS CCG - CAMHS N3 installation	129	-	(129)	-
Liverpool NHS CCG (Youth Mental Health Services)	98,708	-	(14,817)	83,891
Health Education England	213,225	626,392	(723,304)	116,313
Talent Match	-	120,665	(120,665)	-
Looked After Children in Education	-	13,250	(13,250)	-
Higher Education Institute	105,039	117,465	(195,744)	26,760
Liverpool NHS CCG - IMT	2,465	-	(822)	1,643
Transition Fund (Big Fund)	1,304	-	(130)	1,174
Program (Transformation Fund)	2,004	-	(200)	1,804
Liverpool CC - Domestic Abuse	-	60,000	(60,000)	-
Equal Access in Mind	-	36,585	(36,585)	-
LCC - Mayors Hardship Fund 19-20	6,904	-	(1,569)	5,335
Other Restricted Funding for Equipment	1,886	-	(1,886)	-
Other funding	-	4,655	(4,655)	-
Big Lottery – Covid expenditure	-	42,000	(24,022)	17,978
Charity Aid Foundation – Covid surge planning	-	60,050	(51,585)	8,465
Community Foundations	-	18,006	(18,006)	-
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG - GP Champs	979	-	(180)	799
Other gyro funding	-	1,650	(1,650)	-
Schools outreach service				
Liverpool NHS CCG - Seedlings project	-	187,760	(187,760)	-
Liverpool NHS CCG (Green Paper)	87,455	209,718	(133,349)	163,824
Liverpool NHS CCG - Primary Care Liaison	4,455	465,239	(466,130)	3,564
Liverpool Schools	-	227,559	(227,559)	-
Alder Hey - Secondary School Provision	-	131,943	(131,943)	-
Other				
Property Purchase Fund	56,759	-	(2,394)	54,365
Building Fund	14,425	-	(1,442)	12,983
Land Aid	1,138	-	(114)	1,024
Donated services	-	605,592	(605,592)	-
	<u>938,179</u>	<u>4,477,657</u>	<u>(4,675,298)</u>	<u>740,538</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

19. Restricted funds (continued)

Liverpool NHS Care Commissioning Group (Supported by Service Specification)

Funds counselling posts in psychological therapies service and, information, advice and guidance worker posts in support services.

Liverpool NHS C.C.G.(Youth Justice funding)

Funding to provide therapeutic and support provision to address the mental health and emotional wellbeing difficulties of young people aged: 12-18 years who are at risk of criminal activity.

Liverpool NHS CCG (Spinning World)

Therapeutic service to address the mental health and emotional wellbeing of asylum seeking and refugee young people.

Liverpool NHS CCG - (CBT course)

Funding provided for CBT training course for 3 YPAS employees for 12 months beginning 1st March 2021.

Knowsley NHS CCG

To support children's and young people's mental health and emotional wellbeing through a range of therapeutic approaches and support including a YIACS model (Youth Information Advice and Counselling).

Health Education England

Funding to support the recruit to train opportunities of 5 x parenting practitioners and 1 x CBT practitioner. On completion of the training, providers are to seek additional resource to allow for the trained / qualified staff to be embedded as part of the delivery menu Health Education England (HEE) - Salford University.

Talent Match

To provide a therapeutic service to hard-to-reach young adults (18-24) who are NEET (Not in Education Employment or Training).

Looked After Children in Education

Funding to provide counselling services to Looked After Children to enable them to maintain and achieve in education.

Higher Education Institute

Funding to support the sustainability of CYPIAPT trained staff and workforce development.

Liverpool CC - Domestic Abuse

Funding to support the therapeutic needs of children and young people aged 10-18 years who have experienced and are at risk of domestic abuse.

Julia & Hans Rausing Trust - Youth Centre Recovery

To help provide support and aid recovery following the Covid 19 pandemic to ensure we can maintain our full range of activities.

Equal Access in Mind

Funding to provide support therapy services to BAME (Black & Minority Ethnicity) young women aged 16-25 years.

LCVS - Holiday Activity fund

To provide activities and stimulation in order to promote mental wellbeing in young people under our holiday activities playscheme during the summer months.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements
Year ended 31st March 2022

19. Restricted funds (continued)

Big Lottery - Covid expenditure

To assist the Charity with unexpected expenditure related to the crisis of COVID- 19. Funding was specific to health and safety COVID measures across 3 x community hubs and network and IT resources required to accommodate remote access and working.

Charity Aid Foundation - Covid surge planning

To assist the Charity with unexpected expenditure related to the crisis of COVID- 19. Funding was specific to a surge in demand for services to accommodate activity resources to allow for post COVID delivery. Health and safety measures, ventilation system and boiler replacement across 3 x community hubs (based on the needs of each hub).

Community Foundations

Funding specific to contributing to the unexpected expenditure in relation to the crisis response of COVID- 19.

LCC (Integrated Youth & Play Service-supported by a Service Level Agreement)

Funds the Support Service GYRO (aged11-25) and generic daily drop-in (aged 16-25) services.

Other Gyro funding

Various grants for LGBT events and activities.

Youth Endowment Funding (Peer Action Control)

To identify and recruit young people and supporting them in social action programmes including meetings with key stakeholders and to overseeing all regional programme activity.

Liverpool NHS CCG- Seedlings project

In partnership with PSS, the Seedlings Project provides a therapeutic service in Liverpool primary schools, aimed at children who are experiencing difficulties with their mental health and emotional well-being.

Liverpool NHS CCG (Green Paper)

National Trailblazer funding to support the clinical administration of EMHP's (Education, Mental Health Practitioners) delivering in primary and secondary schools.

Liverpool NHS CCG - Primary Care Liaison

Funding to provide support and therapeutic services across Liverpool's Clinical Networks; to children and young people at the point of GP referral.

Liverpool Schools - Seedlings project

In partnership with PSS, the Seedlings Project provides a therapeutic service in Liverpool primary schools, aimed at children who are experiencing difficulties with their mental health and emotional well-being.

Alder Hey - Secondary School Provision

Funding to support the delivery of the Well-being Clinics in all of Liverpool's x 33 secondary schools.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

20. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	18,163	303,814	321,977
Net current assets	178,248	1,186,637	1,364,885
Net assets at 31st March 2022	196,411	1,490,451	1,686,862

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	18,443	329,592	348,035
Net current assets	145,148	410,946	556,094
Net assets at 31st March 2021	163,591	740,538	904,129

21. Reconciliation of net income/(expenditure) to net cash flows from operating activities	Total 2022 £	Total 2021 £
Net (expenditure)/income for the reporting period as per the statement of financial activities	782,733	(144,134)
Adjustments for:		
Depreciation charges	68,178	64,361
Loss on disposal of tangible fixed assets	-	387
(Increase)/decrease in debtors	(275,908)	167,475
Increase in creditors	12,845	141,824
Net cash provided by (used in) operating activities	587,848	229,913

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2022

22. Analysis of cash and cash equivalents		Total 2022 £	Total 2021 £
Cash in hand		407	1,223
Cash at bank		1,204,335	657,791
Total of cash and cash equivalents		1,204,742	659,014
23. Analysis of net debt			
	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash in hand	1,223	(816)	407
Cash at bank	657,791	546,544	1,204,335
	659,014	545,728	1,204,742
24. Deferred income			
	Under 1 year £	Over 1 year £	Total £
At 1st April 2021	121,740	-	121,740
Amounts released to income	(121,740)	-	(121,740)
At 31st March 2022	-	-	-

Income has been deferred where it is received in advance of the period to which it relates or where performance of the activities to which it relates have not yet been undertaken.