

**YOUNG PERSONS ADVISORY SERVICE**

**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended**

**31st March 2016**

**REGISTERED NUMBER: 2596423**

**CHARITY NUMBER: 1002706**

# YOUNG PERSONS ADVISORY SERVICE

## Annual Report and Accounts For the year ended 31st March 2016

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# YOUNG PERSONS ADVISORY SERVICE

## Company Information

31st March 2016

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|                           |   |
|---------------------------|---|
| <b>Company number:</b>    | 2596423   |
| <b>Charity number:</b>    | 1002706   |
| <b>Trustees:</b>          | A Kerr (Chairperson)<br>H Fessey<br>A Herdman<br>A Jones<br>N Konigs Balfry<br>V Molloy (resigned 08/09/15)<br>A O'Hare |
| <b>Company Secretary:</b> | M Collier   |
| <b>Chief Executive:</b>   | M Collier   |
| <b>Registered office:</b> | 36 Bolton Street<br>Liverpool<br>L3 5LX   |
| <b>Bankers:</b>           | HSBC Bank plc<br>168 Aigburth Road<br>Liverpool<br>L17 9PS  |
| <b>Solicitors:</b>        | Brabners LLP<br>Horton House<br>Exchange Flags<br>Liverpool<br>L3 3YL   |
| <b>Statutory Auditor:</b> | Mitchell Charlesworth LLP<br>Chartered Accountants<br>5 Temple Square<br>Temple Street<br>Liverpool<br>L2 5RH           |

# YOUNG PERSONS ADVISORY SERVICE

## Report of the Trustees

For the year ended 31st March 2016

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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 2016.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities" (FR5 102) in preparing the annual report and financial statements of the charity.

### 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 6 times a year and there are sub-committees covering future developments, 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 free confidential counselling, support and information service to any young person on Merseyside who might have need for it. In particular the principal objectives include the following:-

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

The charity's activities are provided from its premises in Liverpool City Centre. The service provided is unique and was the first of its type in the North West. The services provided to marginalised and vulnerable children and young people aged 10-25 years include:

- Informal drop-in-service, which includes support, advice and group work as well as practical facilities for cooking, laundry and showering.
- Counselling delivered by a team of qualified therapists subscribing to a variety of modalities.
- Personal Development Projects.
- LGBT youth group (Gay youth R out – Gyro).
- Self-injury, anger awareness and survivors of sexual abuse groups.
- Information, Advice and Guidance Projects.
- Talk Don't Walk Project (communication project).

### Public benefit

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

# YOUNG PERSONS ADVISORY SERVICE

## Report of the Trustees

For the year ended 31st March 2016 (continued)

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### Achievements and performance

Young Persons Advisory Service (YPAS) has continued to consolidate its position locally and nationally as practice leaders in the field of children and young people's mental health. We continue to maintain a positive high profile and health and social care commissioners and other partners across the sector. YPAS is at the centre of local strategic development of services to support children and young people with their emotional and behavioural difficulties.

Strict financial control continues to pay dividends, a finance sub-group meets to manage budgets and financial activity is scrutinised on a monthly basis by the trustees under the leadership of the honorary treasurer. A business plan is under development to set out a systematic approach to fundraising and income generation, in addition to the contracted work from local statutory commissioners.

Operationally YPAS continues to operate a tight ship, as evidenced by quality assurance kitemarks (ISO and BACP), which maintains our competitive advantage when seeking funding. Information governance systems meet NHS standards at the highest level, which enables us to compete for clinical contracts.

YPAS is a key partner in the development of psychological therapies for children and young people, and are national leaders in practice, particularly around the collection of routine outcome measures.

Staff morale remains strong, in spite of continued uncertainty caused by the economic climate, continued reduction of local government investment and increased demand associated to deprivation levels.

The addition of new trustees has added extra capacity and experience to the Board.

The Board of Trustees remains indebted to the drive and enthusiasm of managers, staff and volunteers and are proud of our association with the charity.

### Financial review

Total incoming resources for the year amounted to £1,560,274 (2015 £898,333). Expenditure amounted to £1,141,521 (2015 £919,171), resulting in the year ending with an overall surplus of £418,753, representing a surplus on restricted funds of £397,493, and a surplus on unrestricted funds of £21,260. The final balance on unrestricted funds is £66,623. The increase in unrestricted funding is in line with the aim of the charity to build up reserves to a level to enable activities to continue for a period of six months if regular funding should come to an end.

### 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.

### Plans for future periods

YPAS's outlook for the coming years looks remains extremely positive. The last two years has seen the charity broaden its tender readiness infrastructure in terms of its Information Governance compliancy and validated quality assurance kite marks. YPAS has proved its delivery intentions in terms of its robust evidence based practice and firmly placed itself on the commissioning landscape both locally and nationally.

# YOUNG PERSONS ADVISORY SERVICE

## Report of the Trustees

For the year ended 31st March 2016 (continued)

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### 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 10-24. 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** - In spite of job insecurity and uncertainty for the future due to funding pressures beyond our control, YPAS has maintained excellent relationships with the workforce, who continues to deliver high quality services. YPAS workforce enjoys a wide range of professional qualifications and areas of interest which maximises the range of choices on offer to our beneficiaries.

**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 charity's reserves policy is to build up an unrestricted reserve sufficient to enable the charity's activities to be continued for a period of six months should regular funding become unobtainable. The organisation continues to seek new funding sources to continue its work with young people.

### 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, NHS Merseyside (formally PCT) Liverpool Primary Care Trust.

# YOUNG PERSONS ADVISORY SERVICE

## Report of the Trustees

For the year ended 31st March 2016 (continued)

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### Trustees

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

V Malloy resigned as a trustee on 8th September 2015.

A Kerr and H Fessey 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 are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts 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 accounts, 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 accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

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 accounts 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.

# YOUNG PERSONS ADVISORY SERVICE

## Report of the Trustees

For the year ended 31st March 2016 (continued)

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### 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 all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

### Auditors

Mitchell Charlesworth LLP is willing to continue in office and a resolution for their reappointment will be proposed at the forthcoming Annual General Meeting.

By Order of the Trustees

M Collier  
Secretary

13th September 2016



# Mitchell Charlesworth LLP

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 2016

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We have audited the accounts of Young Persons Advisory Service for the year ended 31st March 2016 which are set out on pages 9 to 22 and have been prepared under the historical cost convention and the accounting policies set out on pages 12 and 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

#### Respective responsibilities of the Trustees and Auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with Applicable Law and International Standards on Auditing (UK and Ireland). These standards require us to comply with Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2016, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

# Mitchell Charlesworth LLP

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 2016 (continued)

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#### Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 accounts 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.

**Mr Philip Griffiths**  
Senior Statutory Auditor

**On behalf of Mitchell Charlesworth**  
Statutory Auditor

**13th September 2016**

# YOUNG PERSONS ADVISORY SERVICE

## Statement of Financial Activities For the year ended 31st March 2016

### Summary Income and Expenditure Account

|                                    | Notes | Unrestricted<br>£ | Restricted<br>£  | Total<br>2016<br>£ | Total<br>2015<br>£ |
|------------------------------------|-------|-------------------|------------------|--------------------|--------------------|
| <b>Income from:</b>                |       |                   |                  |                    |                    |
| Donations and legacies             | 2     | 22,973            | -                | 22,973             | 7,530              |
| Charitable activities              | 3     | 9,823             | 1,525,480        | 1,535,303          | 890,220            |
| Other trading activities           | 4     | 1,998             | -                | 1,998              | 583                |
| <b>Total income</b>                |       | <b>34,794</b>     | <b>1,525,480</b> | <b>1,560,274</b>   | <b>898,333</b>     |
| <b>Expenditure on:</b>             |       |                   |                  |                    |                    |
| Raising funds                      | 5     | 8,792             | -                | 8,792              | 55                 |
| Charitable activities              | 6     | 4,742             | 1,127,987        | 1,132,729          | 919,116            |
| <b>Total expenditure</b>           |       | <b>13,534</b>     | <b>1,127,987</b> | <b>1,141,521</b>   | <b>919,171</b>     |
| <b>Net income/(expenditure)</b>    |       | <b>21,260</b>     | <b>397,493</b>   | <b>418,753</b>     | <b>(20,838)</b>    |
| Total funds brought forward        |       | 45,363            | 153,083          | 198,446            | 219,284            |
| <b>Total funds carried forward</b> |       | <b>66,623</b>     | <b>550,576</b>   | <b>617,199</b>     | <b>198,446</b>     |

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 12 to 22 form part of these accounts.

# YOUNG PERSONS ADVISORY SERVICE

## Balance Sheet 31st March 2016

|  | Notes | 2016            |                | 2015            |                |
|--|-------|-----------------|----------------|-----------------|----------------|
|  |       | £               | £              | £               | £              |
| <b>Fixed assets</b>                          |       |                 |                |                 |                |
| Tangible assets                              | 13    |                 | 130,314        |                 | 133,073        |
| <b>Current assets</b>                        |       |                 |                |                 |                |
| Debtors                                      | 14    | 65,773          |                | 17,724          |                |
| Cash at bank and in hand                     |       | <u>502,976</u>  |                | <u>148,787</u>  |                |
|  |       | 568,749         |                | 166,511         |                |
| <b>Creditors</b>                             |       |                 |                |                 |                |
| Amounts falling due within one year          | 15    | <u>(81,864)</u> |                | <u>(92,138)</u> |                |
| <b>Net current assets</b>                    |       |                 | <u>486,885</u> |                 | <u>74,373</u>  |
| <b>Total assets less current liabilities</b> |       |                 | 617,199        |                 | 207,446        |
| <b>Creditors</b>                             |       |                 |                |                 |                |
| Amounts falling due after more than one year | 16    |                 | -              |                 | <u>(9,000)</u> |
|  |       |                 | <u>617,199</u> |                 | <u>198,446</u> |
| <b>Unrestricted funds</b>                    |       |                 |                |                 |                |
| General funds                                | 19    |                 | 66,623         |                 | 45,363         |
| <b>Restricted funds</b>                      | 20    |                 | <u>550,576</u> |                 | <u>153,083</u> |
| <b>Total funds</b>                           | 21    |                 | <u>617,199</u> |                 | <u>198,446</u> |

The accounts on pages 9 to 22 were approved by the Trustees and authorised for issue on 13th September 2016 and signed on their behalf by:-

A Kerr  
Trustee

Company Registration Number: 2596423

The notes on pages 12 to 22 form part of these accounts.

## YOUNG PERSONS ADVISORY SERVICE

### Statement of Cash Flows For the year ended 31st March 2016

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|   | Notes | Total<br>2016<br>£ | Total<br>2015<br>£ |
|---|-------|--------------------|--------------------|
| Cash flows from operating activities                                      |       |                    |                    |
| Net cash provided by operating activities                                 | 22    | 373,034            | 87,211             |
| Cash flows from financing activities                                      |       |                    |                    |
| Purchase of tangible fixed assets   |       | (18,845)           | (30,333)           |
| Change in cash and cash equivalents in the year ending<br>31st March 2016 |       | 354,189            | 56,878             |
| Cash and cash equivalents as at 1st April 2015                            |       | 148,787            | 91,909             |
| Cash and cash equivalents as at 31st March 2016                           | 23    | 502,976            | 148,787            |

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# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

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### 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 the United Kingdom. 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 (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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.

The charity adopted SORP (FRS 102) in the current year. However, this transition has not materially affected the charity's reported financial position and performance.

#### (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.

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 Accounts

Year ended 31st March 2016

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### 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         |
| Property improvements | - 10% reducing balance |
| Fixtures and fittings | - 25% reducing balance |
| IT equipment          | - 25% per annum        |

#### (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.

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

### 1. Accounting policies (continued)

#### (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 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 funds |                    |
|-----------|--------------------|--------------------|
|           | Total<br>2016<br>£ | Total<br>2015<br>£ |
| Donations | 22,973             | 7,530              |



# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

### 3. Income from charitable activities

|   | Unrestricted<br>£ | Restricted<br>£ | Total<br>2016<br>£ | Total<br>2015<br>£ |
|---|-------------------|-----------------|--------------------|--------------------|
| <b>Counselling and psychotherapy</b>            |                   |                 |                    |                    |
| Liverpool NHS CCG (Primary Care Trust)          | -                 | 917,325         | 917,325            | 457,907            |
| Liverpool NHS CCG - CAMHS Business Case         | -                 | -               | -                  | 27,959             |
| Liverpool NHS CCG - MHFA Training               | -                 | -               | -                  | 15,000             |
| Other funding                                   | 9,773             | -               | 9,773              | 14,223             |
| Brook Counselling                               | -                 | -               | -                  | 10,408             |
| Comic Relief                                    | -                 | 39,582          | 39,582             | 39,103             |
| Children & Young People - IAPT                  | -                 | 102,500         | 102,500            | 157,935            |
| Talent Match                                    | -                 | 55,350          | 55,350             | 46,800             |
| Looked After Children in Education              | -                 | 18,000          | 18,000             | 1,100              |
| Department for Education                        | -                 | 45,500          | 45,500             | -                  |
| Alder Hey - Winter Funding                      | -                 | 28,086          | 28,086             | -                  |
| Liverpool NHS CCG - IMT                         | -                 | 59,045          | 59,045             | -                  |
| <b>Drop in and group activities</b>             |                   |                 |                    |                    |
| LCC Integrated Youth & Play Service             | -                 | 59,099          | 59,099             | 75,065             |
| Liverpool City Council Community Resources Unit | -                 | 11,279          | 11,279             | 22,557             |
| GP Innovation/CHAMPS                            | -                 | 119,964         | 119,964            | 20,499             |
| Ambition UK - Gyro Funding                      | 50                | 1,000           | 1,050              | 1,664              |
| <b>Schools outreach services</b>                |                   |                 |                    |                    |
| Seedlings project                               | -                 | 68,750          | 68,750             | -                  |
|   | 9,823             | 1,525,480       | 1,535,303          | 890,220            |

£879,333 of the above income in 2015 was attributable to restricted funds and £10,887 of the above income in 2015 was attributable to unrestricted funds.

### 4. Income from other trading activities

|                    | Unrestricted funds |                    |
|--------------------|--------------------|--------------------|
|                    | Total<br>2016<br>£ | Total<br>2015<br>£ |
| Fundraising events | 1,998              | 583                |

### 5. Expenditure on raising funds

|                          | Unrestricted funds |                    |
|--------------------------|--------------------|--------------------|
|                          | Total<br>2016<br>£ | Total<br>2015<br>£ |
| Fundraising events costs | 8,792              | 55                 |

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

| 6. Analysis of expenditure on charitable activities | Activities undertaken directly<br>£ | Grant funding of activities<br>£ | Support costs<br>£ | Total 2016<br>£ | Total 2015<br>£ |
|---|-------------------------------------|----------------------------------|--------------------|-----------------|-----------------|
| <b>Counselling and psychotherapy</b>                |                                     |                                  |                    |                 |                 |
| Liverpool NHS CCG / (CAMHS)                         | 583,275                             | -                                | 47,542             | 630,817         | 430,765         |
| Liverpool NHS CCG - CAMHS Business Case             | 4,414                               | -                                | -                  | 4,414           | 14,495          |
| Liverpool NHS CCG - MHFA Training                   | -                                   | -                                | -                  | -               | 15,000          |
| Brook Counselling                                   | -                                   | -                                | -                  | -               | 10,408          |
| Comic Relief  | 36,050                              | -                                | 3,532              | 39,582          | 39,103          |
| Children & Young People - IAPT                      | 96,882                              | -                                | 5,618              | 102,500         | 157,935         |
| Talent Match  | 52,059                              | -                                | 3,291              | 55,350          | 46,800          |
| Looked After Children in Education                  | 17,064                              | -                                | 936                | 18,000          | -               |
| Department for Education                            | 42,156                              | -                                | 3,344              | 45,500          | -               |
| PCT CAMHS Development                               | 4,576                               | -                                | -                  | 4,576           | 4,575           |
| PCT CAMHS - IAG                                     | -                                   | -                                | -                  | -               | 1,100           |
| Alder Hey Winter Funding                            | 28,086                              | -                                | -                  | 28,086          | -               |
| Liverpool NHS CCG - IMT                             | 1,892                               | -                                | -                  | 1,892           | -               |
| Transition Fund (Big Fund)                          | 221                                 | -                                | -                  | 221             | 1,539           |
| Program (Transformation Fund)                       | 341                                 | -                                | -                  | 341             | 6,082           |
| Other   | -                                   | -                                | 8,266              | 8,266           | 57,945          |
| <b>Drop in and group activities</b>                 |                                     |                                  |                    |                 |                 |
| LCC Integrated Youth & Play Service                 | 54,952                              | -                                | 4,147              | 59,099          | 80,065          |
| Liverpool City Council Community Resources Unit     | 11,145                              | -                                | 134                | 11,279          | 22,557          |
| Liverpool NHS CCG - GP Champs                       | 90,175                              | 26,300                           | 3,826              | 120,301         | 20,920          |
| Ambition UK - Gyro Funding                          | 1,000                               | -                                | -                  | 1,000           | -               |
| Other   | -                                   | -                                | 1,505              | 1,505           | 9,827           |
| <b>Schools outreach service</b>                     |                                     |                                  |                    |                 |                 |
| Seedlings project                                   | -                                   | -                                | -                  | -               | -               |
|   | 1,024,288                           | 26,300                           | 82,141             | 1,132,729       | 919,116         |

£1,127,987 (2015: £916,654) of the above costs were attributable to restricted funds and £4,742 (2015: £2,462) of the above costs were attributable to unrestricted funds.

| 7. Analysis of support costs  | Counselling/<br>Psychotherapy<br>directly<br>£ | Drop in &<br>group<br>activity<br>£ | Total<br>2016<br>£ | Total<br>2015<br>£ |
|-------------------------------|--|-------------------------------------|--------------------|--------------------|
| Governance                    | 6,696  | 845                                 | 7,541              | 6,959              |
| Finance                       | 13,371   | 1,687                               | 15,058             | 15,884             |
| HR and general administration | 52,462   | 7,080                               | 59,542             | 109,791            |
|                               | 72,529   | 9,612                               | 82,141             | 132,634            |

Total support costs are apportioned on a per capita basis.

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

|   |                             |                             |
|---|-----------------------------|-----------------------------|
| <b>8. Net incoming resources for the year</b>   | <b>Total<br/>2016<br/>£</b> | <b>Total<br/>2015<br/>£</b> |
| This is stated after charging:  |                             |                             |
| Depreciation  | 21,551                      | 24,889                      |
| (Profit)/Loss on disposal of tangible fixed assets  | 53                          | -                           |
| Auditors' remuneration  |                             |                             |
| - current year  | 5,940                       | 5,760                       |
| - non audit services  | 1,601                       | 1,199                       |
| Operating lease rentals   | 10,837                      | 8,110                       |
|   |                             |                             |
| <b>9. Auditor's remuneration</b>  | <b>Total<br/>2016<br/>£</b> | <b>Total<br/>2015<br/>£</b> |
| Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts | 5,940                       | 5,760                       |
| Fees payable to the charity's auditor (and its associates) for other services:-                           |                             |                             |
| Other Services  | 1,601                       | 1,199                       |
|   |                             |                             |
| <b>10. Staff costs and numbers</b>  | <b>Total<br/>2016<br/>£</b> | <b>Total<br/>2015<br/>£</b> |
| Salaries and wages  | 797,249                     | 624,607                     |
| Social security costs   | 70,110                      | 54,774                      |
|   | 867,359                     | 679,381                     |
|   |                             |                             |
| The average number of employees during the year was as follows:-  | <b>2016<br/>Number</b>      | <b>2015<br/>Number</b>      |
| Total   | 30                          | 25                          |

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

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

### 11. Trustees' and key management personnel remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration during the year (2015 £Nil), and none of them were reimbursed any expenses (2015 £Nil).

The total amount of employee benefits received by key management personnel is £137,941 (2015: £101,551).

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

### 12. Taxation

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

| 13. Tangible fixed assets | Land and Buildings | Property Improvements | IT Equipment | Fixtures and Fittings | Total   |
|---------------------------|--------------------|-----------------------|--------------|-----------------------|---------|
| Cost                      | £                  | £                     | £            | £                     | £       |
| At 1st April 2015         | 99,835             | 192,243               | 70,359       | 55,637                | 418,074 |
| Additions                 | -                  | 760                   | 16,327       | 1,758                 | 18,845  |
| Disposals                 | -                  | -                     | -            | (988)                 | (988)   |
| At 31st March 2016        | 99,835             | 193,003               | 86,686       | 56,407                | 435,931 |
| <b>Depreciation</b>       |                    |                       |              |                       |         |
| At 1st April 2015         | 31,110             | 158,352               | 45,671       | 49,868                | 285,001 |
| Charge for the year       | 2,393              | 3,465                 | 13,824       | 1,869                 | 21,551  |
| Released on disposals     | -                  | -                     | -            | (935)                 | (935)   |
| At 31st March 2016        | 33,503             | 161,817               | 59,495       | 50,802                | 305,617 |
| <b>Net book value</b>     |                    |                       |              |                       |         |
| At 31st March 2016        | 66,332             | 31,186                | 27,191       | 5,605                 | 130,314 |
| At 31st March 2015        | 68,725             | 33,891                | 24,688       | 5,769                 | 133,073 |

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

| 14. Debtors                    | 2016   | 2015   |
|--------------------------------|--------|--------|
|                                | £      | £      |
| Grants receivable              | 59,061 | 10,340 |
| Prepayments and accrued income | 3,256  | 3,324  |
| Other debtors                  | 3,456  | 4,060  |
|                                | 65,773 | 17,724 |

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

| 15. Creditors: Amounts falling due within one year | 2016<br>£     | 2015<br>£     |
|--|---------------|---------------|
| Trade creditors                                    | 6,470         | 4,490         |
| Accruals and deferred income                       | 53,046        | 71,702        |
| Social security and other taxes                    | 22,225        | 15,883        |
| Other creditors                                    | 123           | 63            |
|  | <u>81,864</u> | <u>92,138</u> |

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

| 16. Creditors: Amounts falling due after more than one year | 2016<br>£ | 2015<br>£    |
|---|-----------|--------------|
| Accruals and deferred income                                | -         | 9,000        |
|   | <u>-</u>  | <u>9,000</u> |

## 17. Commitments under operating leases

At 31st March 2016 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:-

|                                | 2016<br>£     | 2015<br>£     |
|--------------------------------|---------------|---------------|
| Operating leases which expire: |               |               |
| within one year                | 10,262        | 7,762         |
| within 2 to 5 years            | 27,099        | 24,041        |
|                                | <u>37,361</u> | <u>31,803</u> |

## 18. 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 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.

| 19. Unrestricted funds | As at 1st<br>April 2015<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | As at 31st<br>March 2016<br>£ |
|------------------------|------------------------------|----------------------------|----------------------------|-------------------------------|
| General fund           | 45,363                       | 34,794                     | (13,534)                   | 66,623                        |
|                        | <u>45,363</u>                | <u>34,794</u>              | <u>(13,534)</u>            | <u>66,623</u>                 |

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

| 20. Restricted funds                            | As at 1st<br>April 2015<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | As at 31st<br>March 2016<br>£ |
|---|------------------------------|----------------------------|----------------------------|-------------------------------|
| <b>Counselling and psychotherapy</b>            |                              |                            |                            |                               |
| Liverpool NHS CCG/(CAMHS)                       | 27,142                       | 917,325                    | (630,817)                  | 313,650                       |
| Liverpool NHS CCG - CAMHS Business Case         | 13,464                       | -                          | (4,414)                    | 9,050                         |
| Comic Relief                                    | -                            | 39,582                     | (39,582)                   | -                             |
| Children & Young People - IAPT                  | -                            | 102,500                    | (102,500)                  | -                             |
| Talent Match                                    | -                            | 55,350                     | (55,350)                   | -                             |
| Looked After Children in Education              | -                            | 18,000                     | (18,000)                   | -                             |
| Department for Education                        | -                            | 45,500                     | (45,500)                   | -                             |
| PCT CAMHS Development                           | 9,643                        | -                          | (4,576)                    | 5,067                         |
| PCT CAMHS - IAG                                 | -                            | -                          | -                          | -                             |
| Alder Hey Winter Funding                        | -                            | 28,086                     | (28,086)                   | -                             |
| Liverpool NHS CCG - IMT                         | -                            | 59,045                     | (1,892)                    | 57,153                        |
| Transition Fund (Big Fund)                      | 2,209                        | -                          | (221)                      | 1,988                         |
| Program (Transformation Fund)                   | 3,396                        | -                          | (341)                      | 3,055                         |
| <b>Drop in and group activities</b>             |                              |                            |                            |                               |
| LCC Integrated Youth & Play Service             | -                            | 59,099                     | (59,099)                   | -                             |
| Liverpool City Council Community Resources Unit | -                            | 11,279                     | (11,279)                   | -                             |
| Liverpool NHS CCG - GP Champs                   | 2,147                        | 119,964                    | (120,301)                  | 1,810                         |
| Ambition UK - Gyro Funding                      | -                            | 1,000                      | (1,000)                    | -                             |
| <b>Schools outreach service</b>                 |                              |                            |                            |                               |
| Seedlings project                               | -                            | 68,750                     | -                          | 68,750                        |
| <b>Other</b>                                    |                              |                            |                            |                               |
| Property Purchase Fund                          | 68,725                       | -                          | (2,393)                    | 66,332                        |
| Building Fund                                   | 24,430                       | -                          | (2,443)                    | 21,987                        |
| Land Aid  | 1,927                        | -                          | (193)                      | 1,734                         |
|   | 153,083                      | 1,525,480                  | (1,127,987)                | 550,576                       |

### Liverpool NHS Care Commissioning Group Supported by Service Specification

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

#### Comic Relief

To co-ordinate a volunteer counselling project to deliver a range of therapeutic interventions to young adults (18-20) led by a volunteer lead.

#### Children & Young People - Improved Access to Psychological Therapies

National transformation programme (Talking Therapies) to support the Liverpool Partnership (YPAS Alder Hey & ADHD.F) training and back-fill.

#### 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.

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

### 20. Restricted funds (continued)

#### Department for Education

National funding (Young People in Mind Project - YPIM) - a therapeutic service aimed at young people (16-19 years) with particular vulnerabilities that include presentations or related factors of CSE - Child Sexual Exploitation.

#### Alder Hey Winter Funding

Partnership with Alder Hey - an early intervention project aimed at providing information. Advice and Guidance services to young people in secondary education.

#### Liverpool NHS CCG - IMT

Information management technology - funding to support YPAS's. Transformation process in response to IT, data linkage and local/national minimum data sets.

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

Funds the Support Service GYRO (aged 11-25) and generic daily drop-in (aged 16-25) services.

#### Liverpool City Council Community Resources Unit

Funds Support Services Gyro project (aged 18-25).

#### GP Champs/Innovation

To support GP Champs Liverpool Partnership the Young Persons Advisory Service (YPAS) and Brownlow Health Practice. This funds a weekly GP outreach information, advice and guidance worker.

#### Ambition UK - Gyro Funding

LGBT project that provides individual/group support and drop-in services to young people who are lesbian, gay, bisexual, transgender or questioning their sexuality/gender.

#### 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 wellbeing.

| 21. Analysis of net assets between funds | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|--|----------------------------|--------------------------|---------------------|
| Tangible fixed assets                    | 13,615                     | 116,699                  | 130,314             |
| Net current assets                       | 53,008                     | 433,877                  | 486,885             |
| <b>Net assets at 31st March 2016</b>     | <b>66,623</b>              | <b>550,576</b>           | <b>617,199</b>      |

# YOUNG PERSONS ADVISORY SERVICE

## Notes to the Accounts

Year ended 31st March 2016

|     |  |                    |                    |            |
|-----|--|--------------------|--------------------|------------|
| 22. | Reconciliation of net income/(expenditure) to net cash flows from operating activities         | Total<br>2016<br>£ | Total<br>2015<br>£ |            |
|     | Net income/(expenditure) for the reporting period as per the statement of financial activities | 418,753            | (20,838)           |            |
|     | Adjustments for:   |                    |                    |            |
|     | Depreciation charges   | 21,551             | 24,889             |            |
|     | Disposal of fixed assets   | 53                 | -                  |            |
|     | (Increase)/decrease in debtors   | (48,049)           | 117,776            |            |
|     | Increase/(decrease) in creditors   | (19,274)           | (34,616)           |            |
|     | Net cash provided by (used in) operating activities  | 373,034            | 87,211             |            |
| 23. | Analysis of cash and cash equivalents  | Total<br>2016<br>£ | Total<br>2015<br>£ |            |
|     | Analysis of cash and cash equivalents  |                    |                    |            |
|     | Cash in hand   | 342                | 271                |            |
|     | Cash at bank   | 502,634            | 148,516            |            |
|     | Total of cash and cash equivalents   | 502,976            | 148,787            |            |
| 24. | Deferred income  | Under 1 year<br>£  | Over 1 year<br>£   | Total<br>£ |
|     | At 1st April 2015  | 60,472             | 9,000              | 69,472     |
|     | Additions during the year  | 32,894             | -                  | 32,894     |
|     | Amounts released to income   | (51,472)           | (9,000)            | (60,472)   |
|     | At 31st March 2016   | 41,894             | -                  | 41,894     |

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.