

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND ACCOUNTS

for the year ended

31st March 2017

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Accounts For the year ended 31st March 2017

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YOUNG PERSONS ADVISORY SERVICE

Company Information

31st March 2017

Company number:	2596423
Charity number:	1002706
Trustees:	A Kerr (Chairperson) H Fessey A Herdman A Jones N Konigs Balfry J Mills (appointed 12/08/16) A 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 LLP Chartered Accountants 5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2017

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 2017.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities" (FRS 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 2017 (continued)

Strategic Report

Achievements and performance

YPAS continues to deliver its high demand of mental health support referrals.

YPAS's core delivery is to provide a diverse range of support and therapeutic interventions to children aged 5 to 15 years and young people aged 16 to 25 years and their families to address their mental health and emotional wellbeing difficulties in an environment that carries a reduced level of stigma and the charities strength as a unique, accessible, young person centred organisation ensures it is consistently receptive to the political and environmental changing needs of young people and actively works with a diverse range of cross sector providers across youth justice, education, health and social care providers.

In addition to our central location; YPAS has asset transferred via the local authority; two additional buildings in both the North (Mab Lane) and South (Lyndene Road) of the city. The additional building resource allows for increased access and earlier intervention; children and young people accessing mental health support in an environment closer to home.

This year collectively; the 3 YPAS community hubs worked with 2,112 young people (11,848 contacts). Delivered 567 open access youth drop-ins: accessed by 629 young people (4,766 contacts) and received 1,825 formal referrals (1 -1 support/therapy).

Operational achievements:

- Seedlings therapy delivered in all secondary schools
- CYPIAPT - recruit to train practitioners accessing 12 month academic study via Health, Education, England: Parenting, Supervisors, Wellbeing Practitioners, CBT, SFP, Supervisors
- Implementation of 2 additional community Hubs
- Big Lottery Funding - saw the implementation of a three year open access project delivered across all 3 locations
- Service Level Agreement partnership with Smarties Projects; - volunteer parents project in the North of the city

Strategic achievements:

YPAS is actively involved in array of national strategies and frameworks:

- Mental Health and Emotional Wellbeing strategy
- 5 year forward - Mental Health
- National Task Force Report
- Healthy Liverpool

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

- Early Intervention
- Prevention
- Participation
- Workforce dev
- Access
- Routine Outcome Monitoring

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2017 (continued)

Strategic Report (continued)

Achievements and performance (continued)

Quality Assurance:

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

- Maintained the ISO 9001 accreditation since 2008
- Maintained the DH IMG (level 3) since 2012
- N3 Network Installation - YPAS is a submission site for the national data set on behalf of the CAMHS partnership
- Maintained the Navajo accreditation since 2012 - LGBT Charter Mark
- Gained the national CORC accreditation (1st provider in the country)
- Submitted application for BACP accreditation
- Matrix Kite mark
- Participation Kite mark
- Policy management system
- Staff supervision and appraisal

The trustees are unanimous in their praise and appreciation of the workforce, including the children, young people and families who contribute by sharing their participation experience.

Financial controls remain in place via monthly trustee scrutiny. Continued investment contributes appropriately to core costs to ensure the sustainability of the charity in delivering its increased activity.

Financial review

Total income for the year amounted to £2,204,307 (2016 £1,560,274). Expenditure amounted to £2,076,635 (2016 £1,141,521) resulting in the year ending with an overall surplus of £127,672 (2016 £418,753) representing a surplus on restricted funds of £129,010 and a deficit on unrestricted funds of £1,338, the final balance on unrestricted funds is £65,285.

The final balance on restricted reserves of £679,586 is expected to reduce significantly in the next financial year as a result of a 42% cut in funding from NHS Liverpool CCG for year 2017-18. The charity will attempt to absorb this cut by maintaining staffing levels and provision of services for as long as possible, but future cuts in costs and services would appear inevitable.

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, social workers and youth workers, receptionists 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 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 2017 (continued)

Plans for future periods

YPAS's outlook for the next 12-24 months will be dependant of the pending spending review of NHS England (national) and the local Clinical Commissioning Group (CCG). YPAS has commenced consultation with the CCG in relation to sustainability going forward and the impact of any funding reduction going forward (2018/19). YPAS will respond to a LCCG funding reduction by reflecting the monetary value to the 'at risk' HR resource.

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 amount of unrestricted reserves at 31st March 2017 was £65,285.

The charity's policy is to build up unrestricted reserves to cover one month's operating costs currently amounting to £173,053, plus statutory redundancy costs of £69,768 in the event of the charity closing down. This gives a total target of £242,821 unrestricted reserves.

The charity plans to achieve this target by, attracting corporate sponsorship, seeking public and private donations and increasing the number of fundraising activities.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2017 (continued)

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.

Trustees

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

A J Hardman and N Konigs Balfry 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 2017 (continued)

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

24th October 2017

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 2017

We have audited the accounts of Young Persons Advisory Service for the year ended 31st March 2017 which are set out on pages 10 to 23 and have been prepared under the historical cost convention and the accounting policies set out on pages 13 to 15. 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 6, 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 2017, 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 2017 (continued)

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

24th October 2017

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities For the year ended 31st March 2017

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Income from:					
Donations and legacies	2	3,869	18,944	22,813	22,973
Charitable activities	3	17,111	2,155,771	2,172,882	1,535,303
Other trading activities	4	8,612	-	8,612	1,998
Total income		29,592	2,174,715	2,204,307	1,560,274
Expenditure on:					
Raising funds	5	22,239	-	22,239	8,792
Charitable activities	6	8,691	2,045,705	2,054,396	1,132,729
Total expenditure		30,930	2,045,705	2,076,635	1,141,521
Net income/(expenditure)		(1,338)	129,010	127,672	418,753
Total funds brought forward		66,623	550,576	617,199	198,446
Total funds carried forward		65,285	679,586	744,871	617,199

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.

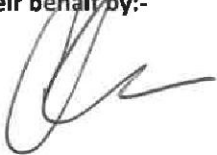
The notes on pages 13 to 23 form part of these accounts.

YOUNG PERSONS ADVISORY SERVICE

Balance Sheet 31st March 2017

	Notes	2017		2016	
		£	£	£	£
Fixed assets					
Tangible assets	13		271,683		130,314
Current assets					
Debtors	14	87,241		65,773	
Cash at bank and in hand		<u>564,957</u>		<u>502,976</u>	
		652,198		568,749	
Creditors					
Amounts falling due within one year	15	<u>(179,010)</u>		<u>(81,864)</u>	
Net current assets			<u>473,188</u>		<u>486,885</u>
Total assets less current liabilities			<u>744,871</u>		<u>617,199</u>
Unrestricted funds					
General funds	19		65,285		66,623
Restricted funds	20		<u>679,586</u>		<u>550,576</u>
Total funds	21		<u>744,871</u>		<u>617,199</u>

The accounts on pages 10 to 23 were approved by the Trustees and authorised for issue on 24th October 2017 and signed on their behalf by:-



A Kerr
Trustee

Company Registration Number: 2596423

The notes on pages 13 to 23 form part of these accounts.

YOUNG PERSONS ADVISORY SERVICE

Statement of Cash Flows For the year ended 31st March 2017

	Notes	Total 2017 £	Total 2016 £
Cash flows from operating activities			
Net cash provided by operating activities	22	243,756	373,034
Cash flows from financing activities			
Purchase of tangible fixed assets		<u>(181,775)</u>	<u>(18,845)</u>
Change in cash and cash equivalents in the year ending 31st March 2017		61,981	354,189
Cash and cash equivalents as at 1st April 2016		<u>502,976</u>	<u>148,787</u>
Cash and cash equivalents as at 31st March 2017	23	<u>564,957</u>	<u>502,976</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

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 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.

(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 Accounts

Year ended 31st March 2017

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
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 2017

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			
	Unrestricted	Restricted	Total	Total
	£	£	2017	2016
			£	£
Donations	3,869	-	3,869	22,973
Donated services	-	18,944	18,944	-
	<u>3,869</u>	<u>18,944</u>	<u>22,813</u>	<u>22,973</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

3. Income from charitable activities	Unrestricted	Restricted	Total	Total
	£	£	2017 £	2016 £
Counselling and psychotherapy				
Liverpool NHS CCG (Primary Care Trust)	-	1,108,346	1,108,346	917,325
Liverpool NHS CCG (Youth Mental Health Services)	-	390,000	390,000	-
Health Education England	-	38,171	38,171	-
42nd Street (Make Our Rights A Reality)	-	7,700	7,700	-
Other funding	17,111	-	17,111	-
Comic Relief	-	9,937	9,937	39,582
Children & Young People - IAPT	-	106,902	106,902	102,500
Talent Match	-	103,750	103,750	55,350
Looked After Children in Education	-	18,000	18,000	18,000
Department for Education	-	-	-	45,500
Alder Hey - Winter Funding	-	26,732	26,732	28,086
Liverpool NHS CCG - IMT	-	-	-	59,045
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	59,099	59,099
Liverpool City Council Community Resources Unit	-	-	-	11,279
GP Innovation/CHAMPS	-	119,964	119,964	119,964
Ambition UK - Gyro Funding	-	2,000	2,000	1,050
Other - Gyro Funding	-	170	170	-
Schools outreach services				
Seedlings project	-	165,000	165,000	68,750
	17,111	2,155,771	2,172,882	1,535,303

£1,525,480 of the above income in 2016 was attributable to restricted funds and £9,823 of the above income in 2016 was attributable to unrestricted funds.

4. Income from other trading activities	Unrestricted funds	
	Total 2017 £	Total 2016 £
Fundraising events	8,612	1,998
5. Expenditure on raising funds	Unrestricted funds	
	Total 2017 £	Total 2016 £
Fundraising events costs	22,239	8,792

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

6. Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2017 £	Total 2016 £
Counselling and psychotherapy					
Liverpool NHS CCG / (CAMHS)	1,063,623	-	54,282	1,117,905	630,817
Liverpool NHS CCG (Youth Mental Health Services)	244,190	-	2,134	246,324	-
Health Education England	35,878	-	2,293	38,171	-
Liverpool NHS CCG (CAMHS Business Case)	4,359	-	-	4,359	4,414
42nd Street (Make our Rights A Reality)	7,700	-	-	7,700	-
Comic Relief	9,459	-	478	9,937	39,582
Children & Young People - IAPT	103,797	-	3,105	106,902	102,500
Talent Match	99,640	-	4,110	103,750	55,350
Looked After Children in Education	16,885	-	1,115	18,000	18,000
Department for Education	-	-	-	-	45,500
PCT CAMHS Development	3,193	-	-	3,193	4,576
Alder Hey Winter Funding	26,732	-	-	26,732	28,086
Liverpool NHS CCG - IMT	12,296	-	-	12,296	1,892
Transition Fund (Big Fund)	199	-	-	199	221
Program (Transformation Fund)	305	-	-	305	341
Other	-	-	11,450	11,450	8,266
Drop in and group activities					
LCC Integrated Youth & Play Service	57,268	-	1,831	59,099	59,099
Liverpool City Council Community Resources Unit	-	-	-	-	11,279
Liverpool NHS CCG - GP Champs	99,023	18,300	2,914	120,237	120,301
Ambition UK - Gyro Funding	2,000	-	-	2,000	1,000
Other - Gyro Funding	170	-	-	170	-
Other	-	-	805	805	1,505
Schools outreach service					
Seedlings project	156,573	-	7,087	163,660	-
Other	-	-	1,202	1,202	-
	1,943,290	18,300	92,806	2,054,396	1,132,729

£2,045,705 (2016: £1,127,987) of the above costs were attributable to restricted funds and £8,691 (2016: £4,742) of the above costs were attributable to unrestricted funds.

7. Analysis of support costs	Counselling Psychotherapy direct £	Drop in & group activity £	School Outreach Service £	Total 2017 £	Total 2016 £
Governance	7,028	494	738	8,260	7,541
Finance	21,620	1,519	2,269	25,408	15,058
HR and general administration	50,319	3,537	5,282	59,138	59,542
	78,967	5,550	8,289	92,806	82,141

Total support costs are apportioned on a per capita basis.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

8. Net income for the year	Total 2017 £	Total 2016 £
This is stated after charging:		
Depreciation	40,406	21,551
(Profit)/Loss on disposal of tangible fixed assets	-	53
Auditors' remuneration		
- current year	6,340	5,940
- non audit services	1,920	1,601
Operating lease rentals	10,516	10,837
9. Auditor's remuneration	Total 2017 £	Total 2016 £
Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts	6,340	5,940
Fees payable to the charity's auditor (and its associates) for other services:-		
Other services	1,920	1,601
10. Staff costs and numbers	Total 2017 £	Total 2016 £
Salaries and wages	1,425,500	797,249
Social security costs	128,624	70,110
	1,554,124	867,359
The average number of employees (based on full time equivalents) during the year was as follows:-	2017 Number	2016 Number
Total	53	30

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

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 (2016 £Nil), and none of them were reimbursed any expenses (2016 £Nil).

The total amount of employee benefits received by key management personnel is £142,088 (2016: £137,941).

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

12. Taxation

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

13. Tangible fixed assets

	Land and Buildings £	Freehold Property Improvements £	Leasehold Property Improvements £	IT Equipment £	Fixtures and Fittings £	Total £
Cost						
At 1st April 2016	99,835	193,003	-	86,686	56,407	435,931
Additions	-	24,000	105,280	49,639	2,856	181,775
At 31st March 2017	99,835	217,003	105,280	136,325	59,263	617,706
Depreciation						
At 1st April 2016	33,503	161,817	-	59,495	50,802	305,617
Charge for the year	2,393	5,520	5,527	24,851	2,115	40,406
At 31st March 2017	35,896	167,337	5,527	84,346	52,917	346,023
Net book value						
At 31st March 2017	63,939	49,666	99,753	51,979	6,346	271,683
At 31st March 2016	66,332	31,186	-	27,191	5,605	130,314

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

14. Debtors

	2017 £	2016 £
Grants receivable	64,464	59,061
Prepayments and accrued income	21,617	3,256
Other debtors	1,160	3,456
	87,241	65,773

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

15. Creditors: Amounts falling due within one year	2017 £	2016 £
Trade creditors	17,284	6,470
Accruals and deferred income	106,432	53,046
Social security and other taxes	55,294	22,225
Other creditors	-	123
	<u>179,010</u>	<u>81,864</u>

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

16. Financial instruments	2017 £	2016 £
Debt instruments measured at amortised cost		
Trade debtors	64,464	59,061
Other debtors	17,760	2,956
Cash at bank	564,374	502,634
	<u>646,598</u>	<u>564,651</u>
Measured at amortised cost		
Trade creditors	17,284	6,470
Accruals and other creditors	15,618	11,275
	<u>32,902</u>	<u>17,745</u>

17. Commitments under operating leases

At 31st March 2017 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:-

	2017 £	2016 £
Operating leases which expire:		
within one year	11,810	10,262
within 2 to 5 years	25,891	27,099
	<u>37,791</u>	<u>37,361</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 April 2016 £	Income £	Expenditure £	As at 31st March 2017 £
General fund	66,623	29,592	(30,930)	65,285

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

20. Restricted funds	As at 1st April 2016 £	Income £	Expenditure £	As at 31st March 2017 £
Counselling and psychotherapy				
Liverpool NHS CCG/(CAMHS)	313,650	1,127,290	(1,117,905)	323,035
Liverpool NHS CCG - CAMHS Business Case	9,050	-	(4,359)	4,691
Liverpool NHS CCG (Youth Mental Health Services)	-	390,000	(246,324)	143,676
Health Education England	-	38,171	(38,171)	-
42nd Street (Make Our Rights A Reality)	-	7,700	(7,700)	-
Comic Relief	-	9,937	(9,937)	-
Children - Young People - IAPT	-	106,902	(106,902)	-
Talent Match	-	103,750	(103,750)	-
Looked After Children in Education	-	18,000	(18,000)	-
PCT CAMHS Development	5,067	-	(3,193)	1,874
Alder Hey Winter Funding	-	26,732	(26,732)	-
Liverpool NHS CCG - IMT	57,153	-	(12,296)	44,857
Transition Fund (Big Fund)	1,988	-	(199)	1,789
Program (Transformation Fund)	3,055	-	(305)	2,750
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG - GP Champs	1,810	119,964	(120,237)	1,537
Ambition UK - Gyro Funding	-	2,000	(2,000)	-
Other - Gyro Funding	-	170	(170)	-
Schools outreach service				
Seedlings project	68,750	165,000	(163,660)	70,090
Other				
Property Purchase Fund	66,332	-	(2,394)	63,938
Building Fund	21,987	-	(2,199)	19,788
Land Aid	1,734	-	(173)	1,561
	<u>550,576</u>	<u>2,174,715</u>	<u>(2,045,705)</u>	<u>679,586</u>

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 CCG/ (Youth Mental Health Services)

Funding to support the integration of support services and therapy. A model underpinned by the YIACS (Youth, Information, Advice and Counselling). Delivery provides early intervention and prevention strategies to avoid further escalation of children and young peoples mental health. Funding includes £150,000 for locality hubs set up costs.

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2017

20. Restricted funds (continued)

42nd Street (Make Our Rights a Reality)

A 3 year national programme funded by Youth Access. Northwest partnership with YPAS and 42nd Street Manchester (Lead Partner).

The programme aims to:

- Educate young people about their rights and responsibilities and how to tackle their everyday problems.
- Support young people to work collectively in their communities to address social injustice.
- Establish a national campaign network of young people speaking up for their rights.

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.

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 NHS CCG - GP Champs

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 well-being.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts Year ended 31st March 2017

21.	Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
	Tangible fixed assets	33,926	237,757	271,683
	Net current assets	31,359	441,829	473,188
	Net assets at 31st March 2017	65,285	679,586	744,871
22.	Reconciliation of net income/(expenditure) to net cash flows from operating activities		Total 2017 £	Total 2016 £
	Net income/(expenditure) for the reporting period as per the statement of financial activities		127,672	418,753
	Adjustments for:			
	Depreciation charges		40,406	21,551
	Disposal of fixed assets		-	53
	(Increase)/decrease in debtors		(21,468)	(48,049)
	Increase/(decrease) in creditors		97,146	(19,274)
	Net cash provided by (used in) operating activities		243,756	373,034
23.	Analysis of cash and cash equivalents		Total 2017 £	Total 2016 £
	Cash in hand		583	342
	Cash at bank		564,374	502,634
	Total of cash and cash equivalents		564,957	502,976
24.	Deferred income	Under 1 year £	Over 1 year £	Total £
	At 1st April 2016	41,894	-	41,894
	Additions during the year	108,427	-	108,427
	Amounts released to income	(59,507)	-	(59,507)
	At 31st March 2017	90,814	-	90,814

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.