

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND ACCOUNTS

for the year ended

31st March 2018

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Accounts For the year ended 31st March 2018

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YOUNG PERSONS ADVISORY SERVICE

Company Information

31st March 2018

Company number:	2596423
Charity number:	1002706
Trustees:	A Kerr (Chairperson) H Fessey A Herdman A Jones N Konigs Balfry J Mills 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 2018

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 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Governing document

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

Organisation

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

Objects and activities

The principal activity of the charity is to provide a free service that provides a wide range of support and therapeutic services to address the mental health and emotional well-being difficulties of Liverpool's children, young people and families. The principal objectives include the following:-

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

The charity's activities are delivered from its main city centre premises in addition to two community hubs in the north and south of the city. The services are aimed at marginalised and vulnerable children and young people aged 5 to 25 years and include:-

- Drop-in services which provide information advice and guidance, including group work and practical activities that address; life skills, job search, interview techniques, issue-based support, current affairs awareness, participation activities and campaigning.
- Counselling and Psychotherapy services subscribing to a variety of therapeutic modalities.
- Seedlings therapy project.
- Self-harm and anger management support group work programmes.
- LGBTQ+ projects and awareness raising.
- Parenting programmes.
- Systemic family practice.
- GP Champs.
- Talent Match project.
- Well-being practitioner clinics.
- Open Access community projects (Smarty's, Thrive and Sky).

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2018

Public benefit

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

Strategic Report

Achievements and performance

YPAS continues to deliver its high demand of mental health and emotional well-being referrals.

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

In addition to our central location YPAS has asset transferred via the local authority two additional buildings in the north and south of the city; the additional buildings, underpinned by the community/locality framework are aimed at: increasing access and providing earlier interventions for children, young people and their families in environments closer to their home.

This year YPAS reached:-

1,884 children and young people, 310 parents/carers, 155 families, 58 primary schools, 22 secondary schools.

This year YPAS provided:-

7,315 therapy sessions, 4,929 support sessions, 650 hours LGBTQ+ group work, 500 hours of open access play provision, 608 hours of open access youth provision and 875 hours of drop-in provision.

Operational Achievements:

- Seedlings Project: therapeutic services delivered in all Liverpool primary schools.
- Well-being Clinics: delivered in all Liverpool secondary schools.
- Talent Match Project: therapeutic services aimed at Liverpool NEET population.
- Community Model: to incorporate the CAMHS partnership and wider services.
- Open Access groups: to include Smarties, Thrive, Sky and WOW projects.
- Parenting Programmes (Incredible Years).
- Further enhancement of GP Champs project.
- LGBTQ+ awareness raising in primary and secondary schools.
- Broadened therapeutic offer to include CBT, EMDR and IPT.
- Broadened provision of Information Advice and Guidance services.
- Secured continued delivery of Looked After Children in Education.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2018 (continued)

Strategic Report (continued)

Achievements and performance (continued)

Strategic Achievements:-

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

- Liverpool One Plan.
- Mental Health and Emotional Well-being Strategy+.
- National Transformation Framework.
- Local Transformation Plan.
- Future in Mind Strategy.
- Five-year Forward View.
- Healthy Schools Agenda.
- Youth Mental Health Strategy.
- Parenting Strategy.

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

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

Quality assurance:-

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

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

Financial review

Total income for the year amounted to £1,849,067 (2017 £2,204,307). Expenditure amounted to £2,098,126 (2017 £2,076,635) resulting in the year ending with an overall deficit of £249,059 (2017 surplus £127,672) representing a deficit on restricted funds of £263,842 and a surplus on unrestricted funds of £14,783, the final balance on unrestricted funds is £80,068.

The final balance on restricted reserves of £415,744 as a result of the deficit of £263,842 as noted above is due in the main to a 42% cut in funding from NHS Liverpool CCG for the year. However we have obtained an increase in restricted funds from NHS Liverpool CCG of £399,774 for the year 2018-2019 which should place the charity in a stronger position going forward.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2018 (continued)

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.

Plans for future periods

YPAS's plans for the next 12 months is predominantly based on the changing strategic landscape of children and young people's mental health; with a national ambition of improved access and early intervention. YPAS's operational delivery framework is underpinned the YIACS (*Youth, Information, Advice and Counselling Service*) model, which is significant in response to the local and national priorities of: community services, school provision and open access.

2018/19 is expected to see a significant increase in CCG investment, based on the newly developed strategies of: 0-25 pathway, Green Paper and CYP IAPT development in addition to increased local authority funding to address (LAC) Looked After Children and DA (Domestic Abuse). YPAS is also awaiting the outcome of extended delivery of the Talent Match Project.

Future plans includes broadened delivery from the Community Hubs to include the wider providers of both CAMHS (Child and Adolescent Mental Health Services) and AMHS (Adult Mental Health Services).

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.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2018 (continued)

Risk management (continued)

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 2018 was £80,068 in total of which free reserves amounted to £53,775.

As over 80% of the charity's funding in 2017/18 arose through contracts and service level agreements and this is expected to be even higher in 2018/19, the trustees have reviewed the reserves policy going forward.

The contracts entered into by Young Persons Advisory Service provide for a 3 months' notice period by either side wishing to terminate the contract. On this basis the charity would have sufficient time to re-organise and decide the future direction and feasibility of continuing operations, therefore future policy is to retain sufficient unrestricted funding to meet its liabilities for redundancy payments for 80% of staff. This would amount to £72,827 currently.

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 O'Hare and A Jones retire by rotation and being eligible offer themselves for re-election.

Appointment of trustees

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

Trustee induction and training

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

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2018 (continued)

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.

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 November 2018

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 2018

Opinion

We have audited the financial statements of Young Persons Advisory Service (the 'charitable company') for the year ended 31st March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2018, 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.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 2018 (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

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

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 2018 (continued)

Responsibilities of trustees

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 financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Philip Griffiths
Senior Statutory Auditor

On behalf of Mitchell Charlesworth
Statutory Auditor

13th November 2018

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities For the year ended 31st March 2018

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Income from:					
Donations and legacies	2	5,079	158,826	163,905	22,813
Charitable activities	3	15,148	1,661,132	1,676,280	2,172,882
Other trading activities	4	8,882	-	8,882	8,612
Total income		29,109	1,819,958	1,849,067	2,204,307
Expenditure on:					
Raising funds	5	42	-	42	22,239
Charitable activities	6	14,284	2,083,800	2,098,084	2,054,396
Total expenditure		14,326	2,083,800	2,098,126	2,076,635
Net income/(expenditure)		14,783	(263,842)	(249,059)	127,672
Total funds brought forward		65,285	679,586	744,871	617,199
Total funds carried forward		80,068	415,744	495,812	744,871

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 14 to 24 form part of these accounts.

YOUNG PERSONS ADVISORY SERVICE

Balance Sheet 31st March 2018

	Notes	2018	2017
		£	£
Fixed assets			
Tangible assets	13	271,128	271,683
Current assets			
Debtors	14	172,173	87,241
Cash at bank and in hand		151,819	564,957
		323,992	652,198
Creditors			
Amounts falling due within one year	15	(99,308)	(179,010)
Net current assets		224,684	473,188
Total assets less current liabilities		495,812	744,871
Unrestricted funds			
General funds	19	80,068	65,285
Restricted funds	20	415,744	679,586
Total funds	21	495,812	744,871

The accounts on pages 11 to 24 were approved by the Trustees and authorised for issue on 13th November 2018 and signed on their behalf by:-



A Kerr
Trustee

Company Registration Number: 2596423

The notes on pages 14 to 24 form part of these accounts.

YOUNG PERSONS ADVISORY SERVICE

Statement of Cash Flows For the year ended 31st March 2018

	Notes	Total 2018 £	Total 2017 £
Cash flows from operating activities			
Net cash provided by operating activities	22	(363,932)	243,756
Cash flows from financing activities			
Purchase of tangible fixed assets		<u>(49,206)</u>	<u>(181,775)</u>
Change in cash and cash equivalents in the year ending 31st March 2018		(413,138)	61,981
Cash and cash equivalents as at 1st April 2017		<u>564,957</u>	<u>502,976</u>
Cash and cash equivalents as at 31st March 2018	23	<u><u>151,819</u></u>	<u><u>564,957</u></u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts Year ended 31st March 2018

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 (as updated through Update Bulletin 1 published on 2nd February 2016), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

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

(b) Funds

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

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

(c) Income recognition

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

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

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

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

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2018

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 2018

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 2018 £	Total 2017 £
Donations	5,079	-	5,079	3,869
Donated services	-	158,826	158,826	18,944
	<u>5,079</u>	<u>158,826</u>	<u>163,905</u>	<u>22,813</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2018

3. Income from charitable activities	Unrestricted	Restricted	Total	Total
	£	£	2018	2017
			£	£
Counselling and psychotherapy				
Liverpool NHS CCG (Primary Care Trust)	-	664,555	664,555	1,108,346
Liverpool NHS CCG (Youth Mental Health Services)	-	-	-	390,000
Health Education England	-	155,561	155,561	38,171
42nd Street (Make Our Rights A Reality)	-	28,269	28,269	7,700
Other funding	15,148	-	15,148	17,111
Comic Relief	-	-	-	9,937
Children & Young People - IAPT	-	191,931	191,931	106,902
Talent Match	-	99,600	99,600	103,750
Looked After Children in Education	-	27,000	27,000	18,000
Department for Education	-	-	-	-
Alder Hey - Winter Funding	-	26,748	26,748	26,732
Big Lottery (Youth Investment Fund)	-	152,490	152,490	-
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	59,099	59,099
GP Innovation/CHAMPS	-	69,696	69,696	119,964
Ambition UK - Gyro Funding	-	-	-	2,000
Other - Gyro Funding	-	-	-	170
Cme in the community CIC	-	7,500	7,500	-
Schools outreach services				
Liverpool NHS CCG - Seedlings project	-	142,340	142,340	165,000
Liverpool Schools	-	36,343	36,343	-
	15,148	1,661,132	1,676,280	2,172,882

£2,155,771 of the above income in 2017 was attributable to restricted funds and £17,111 of the above income in 2017 was attributable to unrestricted funds.

4. Income from other trading activities	Unrestricted funds	
	Total	Total
	2018	2017
	£	£
Other	8,000	-
Fundraising events	882	8,612
	8,882	8,612

5. Expenditure on raising funds	Unrestricted funds	
	Total	Total
	2018	2017
	£	£
Fundraising events costs	42	22,239

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2018

6.	Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2018 £	Total 2017 £
	Counselling and psychotherapy					
	Liverpool NHS CCG / (CAMHS)	844,896	-	44,438	889,334	1,098,961
	Liverpool NHS CCG (Youth Mental Health Services)	15,095	-	-	15,095	246,324
	Health Education England	148,738	-	6,823	155,561	38,171
	Liverpool NHS CCG (CAMHS N3 installation)	4,392	-	-	4,392	4,359
	42nd Street (Make our Rights A Reality)	27,265	-	1,004	28,269	7,700
	Comic Relief	-	-	-	-	9,937
	Children & Young People - IAPT	124,508	-	3,569	128,077	106,902
	Talent Match	95,305	-	4,295	99,600	103,750
	Looked After Children in Education	25,303	-	1,697	27,000	18,000
	Department for Education	-	-	-	-	-
	PCT CAMHS Development	1,874	-	-	1,874	3,193
	Alder Hey Winter Funding	26,402	-	346	26,748	26,732
	Liverpool NHS CCG - IMT	14,261	-	-	14,261	12,296
	Transition Fund (Big Fund)	179	-	-	179	199
	Program (Transformation Fund)	275	-	-	275	305
	Big Lottery (Youth Investment Fund)	146,637	-	5,853	152,490	-
	Other	8,691	-	-	8,735	11,450
	Drop in and group activities					
	LCC Integrated Youth & Play Service	56,934	-	2,165	59,099	59,099
	Liverpool NHS CCG - GP Champs	54,551	11,437	3,931	69,919	120,237
	Ambition UK - Gyro Funding	-	-	-	-	2,000
	Other - Gyro Funding	-	-	-	-	170
	Cme in the community CIC	7,084	-	416	7,500	-
	Other	836	-	-	836	805
	Schools outreach service					
	Liverpool NHS CCG - Seedlings	202,767	-	9,663	212,430	163,660
	Liverpool Schools - Seedlings	36,343	-	-	36,343	-
	Other	1,285	-	-	1,241	1,202
	Donated services	158,826	-	-	158,826	18,944
		<u>2,002,447</u>	<u>11,437</u>	<u>84,200</u>	<u>2,098,084</u>	<u>2,054,396</u>

£2,083,800 (2017: £2,045,705) of the above costs were attributable to restricted funds and £14,284 (2017: £8,691) 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 2018 £	Total 2017 £
	Governance	7,562	724	1,074	9,360	8,260
	Finance	20,362	1,949	2,893	25,204	25,408
	HR and general administration	40,100	3,839	5,697	49,636	59,138
		<u>68,024</u>	<u>6,512</u>	<u>9,664</u>	<u>84,200</u>	<u>92,806</u>

Total support costs are apportioned on a per capita basis.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2018

8. Net income for the year	Total 2018	Total 2017
	£	£
This is stated after charging:		
Depreciation	48,697	40,406
(Profit)/Loss on disposal of tangible fixed assets	(136)	-
Auditors' remuneration		
- current year	6,640	6,340
- non audit services	2,720	1,920
Operating lease rentals	15,846	10,516
9. Auditor's remuneration	Total 2018	Total 2017
	£	£
Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts	6,640	6,340
Fees payable to the charity's auditor (and its associates) for other services:-		
Other services	2,720	1,920
10. Staff costs and numbers	Total 2018	Total 2017
	£	£
Salaries and wages	1,380,808	1,425,500
Social security costs	125,592	128,624
Pension costs	8,929	-
	1,515,329	1,554,124
The average number of employees (based on full time equivalents) during the year was as follows:-	2018 Number	2017 Number
Total	52	53

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

In addition to the above staff Alder Hey Hospital seconded staff at a cost of £110,924, this has been treated as an in kind donation, see note 2.

Total termination payments amount to £10,000 (2017: £Nil) and related to redundancy.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2018

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 (2017 £Nil), and none of them were reimbursed any expenses (2017 £Nil).

The total amount of employee benefits received by key management personnel is £145,993 (2017: £142,088).

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 2017	99,835	217,003	105,280	136,325	59,263	617,706
Additions	-	-	38,718	10,065	423	49,206
Disposals	-	-	-	(32,216)	(7,409)	(39,625)
At 31st March 2018	99,835	217,003	143,998	114,174	52,277	627,287
Depreciation						
At 1st April 2017	35,896	167,337	5,527	84,346	52,917	346,023
Disposals	-	-	-	(31,587)	(6,974)	(38,561)
Charge for the year	2,394	4,965	14,401	25,354	1,583	48,697
At 31st March 2018	38,290	172,302	19,928	78,113	47,526	356,159
Net book value						
At 31st March 2018	61,545	44,701	124,070	36,061	4,751	271,128
At 31st March 2017	63,939	49,666	99,753	51,979	6,346	271,683

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

14. Debtors

	2018 £	2017 £
Grants receivable	147,167	64,464
Prepayments and accrued income	15,679	21,617
Other debtors	9,327	1,160
	<u>172,173</u>	<u>87,241</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2018

15. Creditors: Amounts falling due within one year	2018 £	2017 £
Trade creditors	11,415	17,284
Accruals and deferred income	56,100	106,432
Social security and other taxes	30,375	55,294
Other creditors	1,418	-
	<u>99,308</u>	<u>179,010</u>

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

16. Financial instruments	2018 £	2017 £
Debt instruments measured at amortised cost		
Trade debtors	147,167	64,464
Other debtors	9,327	17,760
Cash at bank	151,108	564,374
	<u>307,602</u>	<u>646,598</u>
Measured at amortised cost		
Trade creditors	11,415	17,284
Accruals and other creditors	22,205	15,618
	<u>33,620</u>	<u>32,902</u>

17. Commitments under operating leases

At 31st March 2018 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:-

	2018 £	2017 £
Operating leases which expire:		
within one year	12,649	11,810
within 2 to 5 years	11,560	25,891
	<u>24,209</u>	<u>37,791</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 2017 £	Income £	Expenditure £	As at 31st March 2018 £
General fund	65,285	29,109	(14,326)	80,068
	<u>65,285</u>	<u>29,109</u>	<u>(14,326)</u>	<u>80,068</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2018

20. Restricted funds	As at 1st April 2017 £	Income £	Expenditure £	As at 31st March 2018 £
Counselling and psychotherapy				
Liverpool NHS CCG/(CAMHS)	323,035	664,555	(881,334)	106,256
Liverpool NHS CCG - CAMHS N3 installation	4,691	-	(4,392)	299
Liverpool NHS CCG (Youth Mental Health Services)	143,676	-	(15,095)	128,581
Health Education England	-	155,561	(155,561)	-
42nd Street (Make Our Rights A Reality)	-	28,269	(28,269)	-
Children - Young People - IAPT	-	191,931	(128,077)	63,854
Talent Match	-	99,600	(99,600)	-
Looked After Children in Education	-	27,000	(27,000)	-
PCT CAMHS Development	1,874	-	(1,874)	-
Alder Hey Winter Funding	-	26,748	(26,748)	-
Liverpool NHS CCG - IMT	44,857	-	(14,261)	30,596
Transition Fund (Big Fund)	1,789	-	(179)	1,610
Program (Transformation Fund)	2,750	-	(275)	2,475
Big Lottery (Youth Investment Fund)	-	152,490	(152,490)	-
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG - GP Champs	1,537	69,696	(69,919)	1,314
Cme in the community CIC	-	7,500	(7,500)	-
Schools outreach service				
Liverpool NHS CCG - Seedlings project	70,090	142,340	(212,430)	-
Liverpool Schools	-	36,343	(36,343)	-
Other				
Property Purchase Fund	63,938	-	(2,393)	61,545
Building Fund	19,788	-	(1,979)	17,809
Land Aid	1,561	-	(156)	1,405
Donated services	-	158,826	(158,826)	-
	679,586	1,819,958	(2,083,800)	415,744

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 2018

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.

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.

Big Lottery (Youth Investment Fund)

Open access group provision across 3 locality hubs.

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.

Cme in the community (CICC)

Parenting practitioner across 3 locality hubs.

Liverpool NHS CCG-Seedlings project

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

Liverpool Schools - Seedlings project

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts Year ended 31st March 2018

21.	Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
	Tangible fixed assets	26,293	244,835	271,128
	Net current assets	53,775	170,909	224,684
	Net assets at 31st March 2018	80,068	415,744	495,812
22.	Reconciliation of net income/(expenditure) to net cash flows from operating activities		Total 2018 £	Total 2017 £
	Net income/(expenditure) for the reporting period as per the statement of financial activities		(249,059)	127,672
	Adjustments for:			
	Depreciation charges		48,697	40,406
	Disposal of fixed assets		1,064	-
	(Increase)/decrease in debtors		(84,932)	(21,468)
	Increase/(decrease) in creditors		(79,702)	97,146
	Net cash provided by (used in) operating activities		(363,932)	243,756
23.	Analysis of cash and cash equivalents		Total 2018 £	Total 2017 £
	Cash in hand		711	583
	Cash at bank		151,108	564,374
	Total of cash and cash equivalents		151,819	564,957
24.	Deferred income	Under 1 year £	Over 1 year £	Total £
	At 1st April 2017	90,814	-	90,814
	Additions during the year	35,312	-	35,312
	Amounts released to income	(90,814)	-	(90,814)
	At 31st March 2018	35,312	-	(35,312)

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.