

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND ACCOUNTS

for the year ended

31st March 2021

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Accounts
For the year ended 31st March 2021

Contents	Page
Company Information	1
Report of the Trustees	2
Independent Auditors' Report	9
Statement of Financial Activities	14
Comparative Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Accounts	18

YOUNG PERSONS ADVISORY SERVICE

Company Information

31st March 2021

Company number:	2596423
Charity number:	1002706
Trustees:	A G Kerr (Chairperson) H A Fessey A J Herdman A B Jones N Konigs Balfry (Resigned 05/10/20) A M O'Hare
Company Secretary:	M Collier
Chief Executive:	M Collier
Registered office:	36 Bolton Street Liverpool L3 5LX
Bankers:	HSBC Bank plc 168 Aigburth Road Liverpool L17 9PS
Solicitors:	Brabners LLP Horton House Exchange Flags Liverpool L3 3YL
Statutory Auditor:	Mitchell Charlesworth 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 2021

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 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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

Governing document

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

Organisation

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

Objects and activities

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

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

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees
For the year ended 31st March 2021

Objects and activities (continued)

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

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

Public benefit

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

Strategic Report

Achievements and performance

Despite the severe impact of the global pandemic of COVID-19; YPAS continued to achieve its objectives of providing early intervention and prevention services to Liverpool's children, young people and families. The business continuity plan was underpinned by Respond, Recover and Thrive with a key focus on the objectives of Work, Workforce and Workplace.

A significant volume of policies, processes and systems were reviewed and developed in order for delivery to continue safely. YPAS's working from home policy ensured that all staff were equipped with the appropriate resources that allowed continued delivery. The charity rapidly progressed its digital platforms and paperless systems to ensure children and young people continued to be supported with their presenting problems and the escalated concerns and anxieties related to COVID.

This year has an increase in income specific to COVID recovery; which supported the significant level of unexpected, unbudgeted expenditure. Increased mental health referrals was inevitable as a result of COVID-19, which required the submission of pressure papers and evidence data to the Clinical Commissioning Group (CCG) and local Authority.

YPAS's core delivery is to provide a diverse range of support and therapeutic interventions to address the mental health and emotional well-being difficulties of children and young people and families; in an environment that carries a reduced level of stigma. The charity's strength as a unique, accessible young person 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.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2021

Achievements and performance (continued)

The nationally recognised YIAC (youth, information, advice and counselling) model continues to identify as one of the key priorities of the NHS England's transformation plan and 5 year forward view policy. YPAS has fully integrated the model geographically across all 3 x community hubs and Liverpool schools.

YPAS Reached:

- 5,301 Children and Young People
- 1,507 Parents
- 401 Families

YPAS Provided: 23,438 interventions / sessions / activities:

- Therapy
- Wellbeing Support
- Psycho Education

YPAS delivered its services from:

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

Operational Developments:

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

Strategic Developments:

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

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

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

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2021

Achievements and performance (continued)

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

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

Quality assurance:

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

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

Financial review

Total income for the year amounted to £4,534,583 (2020 £3,914,290). Expenditure amounted to £4,678,717 (2020 £3,812,403) resulting in the year ending with an overall deficit of £144,134 (2020 surplus £101,887) representing a deficit on restricted funds of £197,641 and a surplus on unrestricted funds of £53,507, the final balance on unrestricted funds is £163,591.

The final balance on restricted reserves is £740,538. However, we have budgeted for, and are expecting a deficit on restricted funds in the year ending 31st March 2022 which will further reduce the surplus carried forward.

Remuneration of key management personnel

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

Investment powers and policy

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

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2021

Plans for future periods

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

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

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

Risk management

The trustees have a risk management strategy which comprises:

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

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

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

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

Workforce - The workforce has responded well to the directives determined by **COVID-19**. YPAS will continue to provide ongoing support and transparency for the teams in what can only be described as unfamiliar territory whilst striving for towards the continuation of the charity's business.

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 2021 was £163,591 (2020 £110,084) in total, of which free reserves amounted to £145,148 (2020 £87,881).

As over 80% of the charity's funding in 2020/21 arose through contracts and service level agreements and this is expected to be even higher in 2021/22, the trustees have reviewed the reserves policy going forward.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees

For the year ended 31st March 2021

Risk management (continued)

The contracts entered into by Young Persons Advisory Service provide for a 3 months' notice period by either side wishing to terminate the contract. On this basis the charity would have sufficient time to re-organise and decide the future direction and feasibility of continuing operations, therefore future policy is to retain sufficient unrestricted funding to meet its liabilities for redundancy payments for 80% of staff. This would amount to £119,342 (2020 £140,954) currently, thus it can be seen that this target has been reached this year.

Related parties

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

Trustees

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

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

Appointment of trustees

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

Trustee induction and training

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

Statement of trustees' responsibilities

The trustees 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.

YOUNG PERSONS ADVISORY SERVICE

**Report of the Trustees
For the year ended 31st March 2021**

Statement of trustees' responsibilities (continued)

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the 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**

6 October 2021

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 2021

Opinion

We have audited the financial statements of Young Persons Advisory Service (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Mitchell Charlesworth 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 2021 (continued)

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Mitchell Charlesworth 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 2021 (continued)

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Mitchell Charlesworth 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 2021 (continued)

Identifying and assessing potential risks related to irregularities

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

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

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

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

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

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

Mitchell Charlesworth 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 2021 (continued)

Audit response to risks identified

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

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

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

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

Use of our report

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



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

6 October 2021

Chartered Accountants
Statutory Auditor

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

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities For the year ended 31st March 2021

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	53,566	605,592	659,158	623,405
Charitable activities	3	3,360	3,872,065	3,875,425	3,290,113
Other trading activities	4	-	-	-	772
Total income		<u>56,926</u>	<u>4,477,657</u>	<u>4,534,583</u>	<u>3,914,290</u>
Expenditure on:					
Raising funds	5	-	-	-	78
Charitable activities	6	<u>3,419</u>	<u>4,675,298</u>	<u>4,678,717</u>	<u>3,812,325</u>
Total expenditure		<u>3,419</u>	<u>4,675,298</u>	<u>4,678,717</u>	<u>3,812,403</u>
Net income/(expenditure)		53,507	(197,641)	(144,134)	101,887
Total funds brought forward		<u>110,084</u>	<u>938,179</u>	<u>1,048,263</u>	<u>946,376</u>
Total funds carried forward		<u>163,591</u>	<u>740,538</u>	<u>904,129</u>	<u>1,048,263</u>

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

The notes on pages 18 to 31 form part of these accounts.

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities For the year ended 31st March 2021

Comparative information for the year ended 31st March 2020

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2020 £
Income from:				
Donations and legacies	2	12,497	610,908	623,405
Charitable activities	3	3,610	3,286,503	3,290,113
Other trading activities	4	772	-	772
Total income		<u>16,879</u>	<u>3,897,411</u>	<u>3,914,290</u>
Expenditure on:				
Raising funds	5	78	-	78
Charitable activities	6	6,972	3,805,353	3,812,325
Total expenditure		<u>7,050</u>	<u>3,805,353</u>	<u>3,812,403</u>
Net income		<u>9,829</u>	<u>92,058</u>	<u>101,887</u>
Total funds brought forward		<u>100,255</u>	<u>846,121</u>	<u>946,376</u>
Total funds carried forward		<u>110,084</u>	<u>938,179</u>	<u>1,048,263</u>

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

The notes on pages 18 to 31 form part of these accounts.

YOUNG PERSONS ADVISORY SERVICE

Balance Sheet 31st March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		348,035		350,522
Current assets					
Debtors	14	139,393		306,868	
Cash at bank and in hand		<u>659,014</u>		<u>491,362</u>	
		798,407		798,230	
Creditors					
Amounts falling due within one year	15	<u>(242,313)</u>		<u>(100,489)</u>	
Net current assets			<u>556,094</u>		<u>697,741</u>
Total assets less current liabilities			<u>904,129</u>		<u>1,048,263</u>
Unrestricted funds					
General funds	19		163,591		110,084
Restricted funds					
	20		<u>740,538</u>		<u>938,179</u>
Total funds	21		<u>904,129</u>		<u>1,048,263</u>

The accounts on pages 14 to 31 were approved by the Trustees and authorised for issue on 6 October 2021 and signed on their behalf by:-



A Kerr
Trustee

Company Registration Number: 2596423

The notes on pages 18 to 31 form part of these accounts.

YOUNG PERSONS ADVISORY SERVICE

Statement of Cash Flows For the year ended 31st March 2021

	Notes	Total 2021 £	Total 2020 £
Cash flows from operating activities			
Net cash provided by operating activities	22	229,913	239,955
Cash flows from financing activities			
Purchase of tangible fixed assets		<u>(62,261)</u>	<u>(125,278)</u>
Change in cash and cash equivalents in the year ending 31st March 2021		167,652	114,677
Cash and cash equivalents as at 1st April 2020		<u>491,362</u>	<u>376,685</u>
Cash and cash equivalents as at 31st March 2021	23	<u>659,014</u>	<u>491,362</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts Year ended 31st March 2021

1. Summary of accounting policies

(a) General information and basis of preparation

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

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

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

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

(b) Funds

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

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

(c) Income recognition

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

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

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

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

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

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 depreciation has changed from 25% per annum previously to:

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts
Year ended 31st March 2021

1. Accounting policies (continued)

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

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

(h) Provisions

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

(i) Operating leases

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

(j) Employee benefits

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

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

(k) Tax

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

(l) Going concern

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

2. Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	12,025	-	12,025	12,497
Donated services	-	605,592	605,592	610,908
Grants - HMRC Furlough scheme	41,541	-	41,541	-
	<u>53,566</u>	<u>605,592</u>	<u>659,158</u>	<u>623,405</u>

£610,9082 of the above income in 2020 was attributable to restricted funds and £12,497 of the above income in 2020 was attributable to unrestricted funds.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

3. Income from charitable activities	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Counselling and psychotherapy				
Liverpool NHS CCG (Primary Care Trust)	-	1,338,211	1,338,211	1,031,829
Liverpool NHS CCG (Youth Justice Funding)	-	53,465	53,465	53,465
Liverpool NHS CCG (18 to 25)	-	-	-	131,139
Liverpool NHS CCG (Spinning World)	-	87,853	87,853	-
Liverpool NHS CCG (CBT course)	-	10,500	10,500	-
Health Education England	-	626,392	626,392	563,204
42nd Street (Make Our Rights A Reality)	-	-	-	21,602
Other funding	3,360	4,655	8,015	2,610
Talent Match	-	120,655	120,665	115,004
Looked After Children in Education	-	13,250	13,250	35,000
Higher Education Institute	-	117,465	117,465	150,042
Big Lottery (Youth Investment Fund)	-	-	-	156,890
Liverpool CC - Domestic Abuse	-	60,000	60,000	60,000
Equal Access in Mind	-	36,585	36,585	36,585
Violence Reduction Unit	-	-	-	85,900
LCC - Mayors Hardship Fund 2019-20	-	-	-	15,351
Other Restricted Equipment Funding	-	-	-	10,450
Big Lottery - Covid expenditure	-	42,000	42,000	-
Charity Aid Foundation - Covid surge planning	-	60,050	60,050	-
Community Foundations	-	18,006	18,006	-
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	59,099	59,099
GP Champs	-	-	-	69,697
Other - Gyro Funding	-	1,650	1,650	1,000
Schools outreach services				
Liverpool NHS CCG - Seedlings project	-	187,760	187,760	142,340
Liverpool NHS CCG (Green Paper)	-	209,718	209,718	115,071
Liverpool NHS CCG - Primary Care Liaison	-	465,239	465,239	244,000
Liverpool Schools	-	227,559	227,559	139,835
Alder Hey - Secondary School Provision	-	131,943	131,943	50,000
	<u>3,360</u>	<u>3,872,065</u>	<u>3,875,425</u>	<u>3,290,113</u>

£3,286,503 of the above income in 2020 was attributable to restricted funds and £3,610 of the above income in 2020 was attributable to unrestricted funds.

4. Income from other trading activities	Unrestricted funds	
	Total 2021	Total 2020
	£	£
Fundraising events	-	772
	<u> </u>	<u> </u>
5. Expenditure on raising funds	Unrestricted funds	
	Total 2021	Total 2020
	£	£
Fundraising events costs	-	78
	<u> </u>	<u> </u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

6. Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2021 £	Total 2020 £
Counselling and psychotherapy					
Liverpool NHS CCG (CAMHS)	1,171,439	-	247,701	1,419,140	1,098,730
Liverpool NHS CCG (Youth Justice Funding)	38,750	-	14,715	53,465	88,683
Liverpool NHS CCG (IAPTUS Implementation)	-	-	-	-	2,772
Liverpool NHS CCG (Spinning World)	75,368	-	12,485	87,853	131,139
Liverpool NHS CCG (CBT course)	10,500	-	-	10,500	-
Department of Health & Social Care (Beyond a Place of Safety)	18,749	-	1,010	19,759	22,219
Liverpool NHS CCG (CAMHS N3 installation)	129	-	-	129	95
Liverpool NHS CCG (Youth Mental Health Services)	14,817	-	-	14,817	14,891
Health Education England	563,670	-	159,634	723,304	441,479
42nd Street (Make our Rights A Reality)	-	-	-	-	21,602
Higher Education Institute	192,623	-	3,121	195,744	49,645
Talent Match	96,883	-	23,782	120,665	115,004
Looked After Children in Education	11,466	-	1,784	13,250	35,000
Liverpool NHS CCG - IMT	822	-	-	822	13,520
Transition Fund (Big Fund)	130	-	-	130	145
Program (Transformation Fund)	200	-	-	200	223
Big Lottery (Youth Investment Fund)	(7,803)	-	7,803	-	156,890
Liverpool CC - Domestic Abuse	48,035	-	11,965	60,000	60,000
Equal Access in Mind	27,072	-	9,513	36,585	36,585
Violence Reduction Unit	-	-	-	-	85,900
Other	12,024	-	-	12,024	8,109
LCC - Mayors Hardship Fund 19-20	1,569	-	-	1,569	8,447
Other Restricted Funding for Equipment	1,886	-	-	1,886	8,564
Big Lottery - Covid expenditure	24,022	-	-	24,022	-
Charity Aid Foundation - Covid surge planning	49,085	-	2,500	51,585	-
Community Foundations	18,006	-	-	18,006	-
Drop in and group activities					
LCC Integrated Youth & Play Service	51,667	-	7,432	59,099	59,099
Liverpool NHS CCG - GP Champs	180	-	-	180	69,849
Gyro funding	1,650	-	-	1,650	-
Other	-	-	-	-	310
Schools outreach service					
Liverpool NHS CCG - Seedlings	140,494	-	47,266	187,760	142,340
Liverpool NHS CCG (Green Paper)	104,068	-	29,381	133,449	98,122
Liverpool NHS CCG - Primary Care Liaison	390,020	9,150	66,960	466,130	239,545
Liverpool Schools - Seedlings	180,293	-	47,266	227,559	139,835
Alder Hey - Secondary School Provision	110,317	-	21,626	131,943	50,000
Other	-	-	-	-	2,675
Donated services	605,592	-	-	605,592	610,908
	<u>3,953,723</u>	<u>9,150</u>	<u>715,844</u>	<u>4,678,717</u>	<u>3,812,325</u>

£4,675,298 (2020 £3,805,353) of the above costs were attributable to restricted funds and £3,419 (2020 £6,972) were attributable to unrestricted funds.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

7. Analysis of support costs	Counselling Psychotherapy direct £	Drop in & group activity £	School Outreach Service £	Total 2021 £	Total 2020 £
Governance	8,590	130	3,705	12,425	10,215
Finance salaries	19,553	295	8,433	28,281	27,219
HR and general administration salaries	65,442	988	28,223	94,653	75,341
Management salaries	198,696	2,998	85,691	287,385	233,463
Other overheads	203,730	3,022	86,348	293,100	223,914
	<u>496,011</u>	<u>7,433</u>	<u>212,400</u>	<u>715,844</u>	<u>570,152</u>
Total support costs are apportioned on a per capita basis.					
8. Net income for the year				Total 2021	Total 2020
This is stated after charging:				£	£
Depreciation				64,361	82,182
Loss on disposal of tangible fixed assets				387	4,035
Auditors' remuneration					
- current year				6,690	6,360
- non audit services				5,735	3,855
Operating lease rentals				15,166	13,827
				<u>15,166</u>	<u>13,827</u>
9. Auditor's remuneration				Total 2021	Total 2020
				£	£
Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts				6,690	6,360
				<u>6,690</u>	<u>6,360</u>
Fees payable to the charity's auditor (and its associates) for other services:					
Other services				5,735	3,855
				<u>5,735</u>	<u>3,855</u>
10. Staff costs and numbers				Total 2021	Total 2020
				£	£
Salaries and wages				2,985,914	2,216,987
Social security costs				270,680	201,150
Pension costs				66,225	43,927
				<u>3,322,819</u>	<u>2,462,064</u>
The average number of employees (based on full time equivalents) during the year was as follows:				2021	2020
				Number	Number
Total				<u>106</u>	<u>81</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts
Year ended 31st March 2021

10. Staff costs and numbers (continued)

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

	2021 Number	2020 Number
£60,001 - £70,000	1	1

In addition to the above staff Alder Hey Hospital seconded staff at a cost of £557,686 (2020: £563,002) this has been treated as an in-kind donation, see note 2.

11. Trustees' and key management personnel remuneration and expenses

	Total 2021	Total 2020
Remuneration of key management personnel	258,569	154,904

None of the trustees (or any persons connected with them) received any remuneration during the year (2020: £Nil), and none of them were reimbursed any expenses (2020: £Nil).

The total amount of employee benefits received by key management personnel is £258,569 (2020: £154,904).

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

There were no other related party transactions (2020: None).

12. Taxation

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

13. Tangible fixed assets	Land and Buildings	Freehold Property Improvements	Leasehold Property Improvements	IT Equipment	Fixtures & Fittings	Total
Cost	£	£	£	£	£	£
At 1st April 2020	99,835	217,003	184,735	238,676	60,262	800,511
Additions	-	-	-	38,304	23,958	62,262
Disposals	-	-	-	(10,893)	(2,824)	(13,717)
At 31st March 2021	99,835	217,003	184,735	266,087	81,396	849,056
Depreciation						
At 1st April 2020	43,077	180,795	57,840	132,159	36,118	449,989
Charge for the year	2,393	3,621	19,616	26,803	11,928	64,361
Disposals	-	-	-	(10,893)	(2,436)	(13,329)
At 31st March 2021	45,470	184,416	77,456	148,069	45,610	501,021
Net book value						
At 31st March 2021	54,365	32,587	107,279	118,018	35,786	348,035
At 31st March 2020	56,758	36,208	126,895	106,517	24,144	350,522

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

14. Debtors	2021	2020
	£	£
Grants receivable	102,006	252,636
Trade debtors	9,448	530
Prepayments and accrued income	26,591	53,485
Other debtors	1,348	217
	139,393	306,868
15. Creditors: Amounts falling due within one year	2021	2020
	£	£
Trade creditors	17,392	2,533
Accruals and deferred income	135,087	32,105
Social security and other taxes	78,114	65,851
Other creditors	11,720	-
	242,313	100,489

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts Year ended 31st March 2021

16. Financial instruments	2021 £	2020 £
Debt instruments measured at amortised cost		
Trade debtors	102,006	252,636
Accrued income	-	50,226
Other debtors	10,796	217
Cash at bank	657,791	490,139
	<u>770,593</u>	<u>793,218</u>
Measured at amortised cost		
Trade creditors	17,392	2,533
Accruals and other creditors	13,646	27,105
	<u>31,038</u>	<u>29,638</u>

17. Commitments under operating leases

At 31st March 2021 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:-

	2021 £	2020 £
Operating leases which expire:		
within one year	10,272	7,732
within 2 to 5 years	24,987	29,895
	<u>35,259</u>	<u>37,627</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 2020 £	Income £	Expenditure £	As at 31st March 2021 £
General fund	110,084	56,926	(3,419)	163,591
	<u>110,084</u>	<u>56,926</u>	<u>(3,419)</u>	<u>163,591</u>

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

	As at 1st April 2019 £	Income £	Expenditure £	As at 31st March 2020 £
General fund	100,255	16,879	(7,050)	110,084
	<u>100,255</u>	<u>16,879</u>	<u>(7,050)</u>	<u>110,084</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

20. Restricted funds	As at 1st April 2020 £	Income £	Expenditure £	As at 31st March 2021 £
Counselling and psychotherapy				
Liverpool NHS CCG (CAMHS)	234,159	1,336,211	(1,417,140)	153,230
Liverpool NHS CCG (Youth Justice Funding)	-	53,465	(53,465)	-
Liverpool NHS CCG (Spinning World)	-	87,853	(87,853)	-
Liverpool NHS CCG (CBT course)	-	10,500	(10,500)	-
Department of Health & Social Care (Beyond a Place of Safety)	107,145	-	(19,759)	87,386
Liverpool NHS CCG - CAMHS N3 installation	129	-	(129)	-
Liverpool NHS CCG (Youth Mental Health Services)	98,708	-	(14,817)	83,891
Health Education England	213,225	626,392	(723,304)	116,313
Talent Match	-	120,665	(120,665)	-
Looked After Children in Education	-	13,250	(13,250)	-
Higher Education Institute	105,039	117,465	(195,744)	26,760
Liverpool NHS CCG - IMT	2,465	-	(822)	1,643
Transition Fund (Big Fund)	1,304	-	(130)	1,174
Program (Transformation Fund)	2,004	-	(200)	1,804
Liverpool CC - Domestic Abuse	-	60,000	(60,000)	-
Equal Access in Mind	-	36,585	(36,585)	-
LCC - Mayors Hardship Fund 19-20	6,904	-	(1,569)	5,335
Other Restricted Funding for Equipment	1,886	-	(1,886)	-
Other funding	-	4,655	(4,655)	-
Big Lottery - Covid expenditure	-	42,000	(24,022)	17,978
Charity Aid Foundation - Covid surge planning	-	60,050	(51,585)	8,465
Community Foundations	-	18,006	(18,006)	-
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG - GP Champs	979	-	(180)	799
Other gyro funding	-	1,650	(1,650)	-
Schools outreach service				
Liverpool NHS CCG - Seedlings project	-	187,760	(187,760)	-
Liverpool NHS CCG (Green Paper)	87,455	209,718	(133,349)	163,824
Liverpool NHS CCG - Primary Care Liaison	4,455	465,239	(466,130)	3,564
Liverpool Schools	-	227,559	(227,559)	-
Alder Hey - Secondary School Provision	-	131,943	(131,943)	-
Other				
Property Purchase Fund	56,759	-	(2,394)	54,365
Building Fund	14,425	-	(1,442)	12,983
Land Aid	1,138	-	(114)	1,024
Donated services	-	605,592	(605,592)	-
	<u>938,179</u>	<u>4,477,657</u>	<u>(4,675,298)</u>	<u>740,538</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

20. Restricted funds (continued)

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

	As at 1st April 2019 £	Income £	Expenditure £	As at 31st March 2020 £
Counselling and psychotherapy				
Liverpool NHS CCG (CAMHS)	301,060	1,031,829	(1,098,730)	234,159
Liverpool NHS CCG (Youth Justice Funding)	35,218	53,465	(88,683)	-
Liverpool NHS CCG (IAPTUS Implementations)	2,772	-	(2,772)	-
Department of Health & Social Care (Beyond a Place of Safety)	129,364	-	(22,219)	107,145
Liverpool NHS CCG - CAMHS N3 installation	224	-	(95)	129
Liverpool NHS CCG (18 to 25)	-	131,139	(131,139)	-
Liverpool NHS CCG (Youth Mental Health Services)	113,599	-	(14,891)	98,708
Health Education England	91,500	563,204	(441,479)	213,225
42nd Street (Make Our Rights A Reality)	-	21,602	(21,602)	-
Talent Match	-	115,004	(115,004)	-
Looked After Children in Education	-	35,000	(35,000)	-
Higher Education Institute	4,642	150,042	(49,645)	105,039
Liverpool NHS CCG - IMT	15,985	-	(13,520)	2,465
Transition Fund (Big Fund)	1,449	-	(145)	1,304
Program (Transformation Fund)	2,227	-	(223)	2,004
Big Lottery (Youth Investment Fund)	-	156,890	(156,890)	-
Liverpool CC - Domestic Abuse	-	60,000	(60,000)	-
Equal Access in Mind	-	36,585	(36,585)	-
Violence Reduction Unit	-	85,900	(85,900)	-
LCC - Mayors Hardship Fund 19-20	-	15,351	(8,447)	6,904
Other Restricted Funding for Equipment	-	10,450	(8,564)	1,886
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG - GP Champs	1,131	69,697	(69,849)	979
Schools outreach service				
Liverpool NHS CCG - Seedlings project	-	142,340	(142,340)	-
Liverpool NHS CCG (Green Paper)	70,506	115,071	(98,122)	87,455
Liverpool NHS CCG - Primary Care Liaison	-	244,000	(239,545)	4,455
Liverpool Schools	-	139,835	(139,835)	-
Alder Hey - Secondary School Provision	-	50,000	(50,000)	-
Other				
Property Purchase Fund	59,152	-	(2,393)	56,759
Building Fund	16,028	-	(1,603)	14,425
Land Aid	1,264	-	(126)	1,138
Donated services	-	610,908	(610,908)	-
	<u>846,121</u>	<u>3,897,411</u>	<u>(3,805,353)</u>	<u>938,179</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

20. Restricted funds (continued)

Liverpool NHS Care Commissioning Group (Supported by Service Specification)

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

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

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

Liverpool NHS CCG (Spinning World)

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

Liverpool NHS CCG - (CBT course)

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

Health Education England

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

Talent Match

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

Looked After Children in Education

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

Higher Education Institute

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

Liverpool CC - Domestic Abuse

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

Equal Access in Mind

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

Big Lottery - Covid expenditure

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

Charity Aid Foundation - Covid surge planning

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

Community Foundations

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts
Year ended 31st March 2021

20. Restricted funds (continued)

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

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

Other Gyro funding

Various grants for LGBT events and activities.

Liverpool NHS CCG-Seedlings project

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

Liverpool NHS CCG (Green Paper)

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

Liverpool NHS CCG - Primary Care Liaison

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

Liverpool Schools - Seedlings project

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

Alder Hey - Secondary School Provision

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

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

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	22,203	328,319	350,522
Net current assets	87,881	609,860	697,741
Net assets at 31st March 2020	110,084	938,179	1,048,263

YOUNG PERSONS ADVISORY SERVICE

Notes to the Accounts

Year ended 31st March 2021

22. Reconciliation of net income/(expenditure) to net cash flows from operating activities		Total 2021 £	Total 2020 £	
Net (expenditure)/income for the reporting period as per the statement of financial activities		(144,134)	101,887	
Adjustments for:				
Depreciation charges		64,361	82,182	
Loss on disposal of tangible fixed assets		387	4,035	
Decrease in debtors		167,475	75,642	
Increase/(decrease) in creditors		141,824	(23,791)	
Net cash provided by (used in) operating activities		229,913	239,955	
23. Analysis of cash and cash equivalents		Total 2021 £	Total 2020 £	
Cash in hand		1,223	1,223	
Cash at bank		657,791	490,139	
Total of cash and cash equivalents		659,014	491,362	
24. Analysis of net debt		At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash in hand		1,223	-	1,223
Cash at bank		490,139	167,652	657,791
		491,362	167,652	659,014
25. Deferred income		Under 1 year £	Over 1 year £	Total £
At 1st April 2020		5,000	-	5,000
Additions during the year		121,740	-	121,740
Amounts released to income		(5,000)	-	(5,000)
At 31st March 2021		121,740	-	121,740

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.

