

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31st March 2024

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Financial Statements For the year ended 31st March 2024

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YOUNG PERSONS ADVISORY SERVICE

Company Information 31st March 2024

Company number:	2596423
Charity number:	1002706
Trustees:	A G Kerr (Chairperson) H A Fessey A J Herdman Dr M J Freeman - appointed 25 May 2023 A B Jones V Nice - appointed 25 May 2023 A M O'Hare
Company Secretary:	M Collier
Chief Executive:	M Collier
Registered office:	36 Bolton Street Liverpool L3 5LX
Bankers:	HSBC Bank plc 168 Aigburth Road Liverpool L17 9PS
Solicitors:	Brabners LLP Horton House Exchange Flags Liverpool L3 3YL
Statutory Auditor:	Mitchell Charlesworth (Audit) Limited Chartered Accountants 5 Temple Square Temple Street Liverpool L2 5RH

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2024

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 2024. 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 2024

Objects and activities (continued)

The charities activities are delivered from three Mental Health Community Hubs; geographically positioned in the north, 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 Service - delivered in every Liverpool primary school.
- Wellbeing Clinics - 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.
- Systemic family practice.
- Open Access community projects (Smarty's, Thrive and Sky).
- Domestic Abuse Therapy Service.
- Youth Justice therapy and support service.
- Primary Care Liaison Service.
- Crisis Service.
- Mental Health Support Teams.
- Flourishing Families.

Public benefit

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

Strategic Report

Achievements and performance

This year, YPAS has continued its transition from Clinical Commissioning Groups (CCG) to Integrated Care Boards (ICB), consolidating its role within the Liverpool Place of the Cheshire and Mersey Integrated Care System (ICS). With the new NHS structure becoming more established, YPAS anticipates strategic opportunities that may enable an expansion of its services to cover a wider geographical area, including Knowsley and Sefton.

Additionally, YPAS has secured sustainable funding through the ICB to continue piloting its Alternative to Crisis Service, with a focus on supporting young people aged 18-25 years. YPAS also continued to benefit from a 2-year investment from the Merseyside Violence Reduction Partnership (MVRP), supporting the Flourishing Families project, which has made considerable strides in its systemic approach to family support.

YPAS remains committed to providing a diverse range of support and therapeutic interventions to address the mental health and emotional well-being of children, young people, and their families. This year has seen continued growth in the number of individuals accessing YPAS services, highlighting the increasing demand for mental health support. The organisation continues to deliver services in a stigma-reduced environment, remaining responsive to the evolving political and social landscape.

The YIAC (Youth, Information, Advice, and Counselling) model remains a cornerstone of YPAS's services and aligns with NHS England's Transformation Plan, Future in Mind, and the 5 Year Forward View strategy. The model has now been fully embedded across YPAS's three community hubs and Liverpool schools, making YPAS a crucial partner in the region's mental health and well-being initiatives.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees
For the year ended 31st March 2024

Achievements and performance (continued)

YPAS REACHED 10,490 Children, Young People, Parents and Families:

Therapy Service	-	3,201
Wellbeing Service	-	4,026
Parent	-	2,170
Families	-	1,093

YPAS provided 30,721 Appointments & Consultations of Therapy and Support:

- Therapy Service - 14,715
- Wellbeing Service - 16,006

YPAS provided 710 Open Access / Drop-in's and Programmes:

- Alternative to Crisis Drop-in's
- LGBTQ+ Drop-in's
- Parenting Programmes
- Support Groups

YPAS Delivered its services in over 138 venues:

- 3 - YPAS Community Hubs
- 96 - Primary Schools
- 30 - Secondary Schools
- 9 - Clinical Networks
- Various Citywide Community Venues

OUTCOMES in response to accessing YPAS for support:

98% of children and young people reported an **improvement** in their mental health and emotional wellbeing

97% of parents / carers reported an **improvement** in their mental health

98% of children, young people, parents and carers reported service **Satisfaction**

100% of stakeholders reported **Satisfaction** with the service they received or consulted with

Operational Developments:

- Embarked on the national Trainee Associate Psychological Practitioner (TAPP) CYP IAPT course, enhancing the evidence based qualified workforce.
- Expanded the Primary CARE liaison Service across the Liverpool Primary Care Networks.
- Increased the parenting offer with the implementation of wider parenting programmes.
- Rebranded the alternative to crisis service to the WISH Project in consultation with young people.
- Awarded the hosting of the national WAVE 11 Mental Health Support Teams in collaboration with Alder Hey and Liverpool Learning Partnership
- Development and Delivery of Well Being Student Placements
- Trans Pathway workforce development
- Enhanced the schools facing offer
- Young Ambassadors contributed to a wide range of local and national evaluation projects
- Nominated as Graduate Employer of the Year by Edge Hill University
- Employed 3 Therapy students on successful completion of their course
- Maintained BACP Accreditation
- Maintained ISO Accreditation
- Application submitted for CORC Accreditation

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees
For the year ended 31st March 2024

Achievements and performance (continued)

Strategic Developments:

The transition from Clinical Commissioning Groups (CCGs) to the Cheshire and Merseyside Integrated Care Board (ICB) is now fully embedded, marking a significant shift in the NHS's approach to integrated care. YPAS's CEO continues to actively represent Liverpool's third sector in discussions and planning related to service delivery models and joint commissioning strategies and holds strategic membership on several ICB boards and steering groups.

YPAS continues to strengthen its strategic focus on strengthening partnerships and initiatives, broadening access, and ensuring that early intervention and prevention remain at the forefront of its service delivery. Specific developments include:

Integrated Care Board (ICB) Involvement: As part of the Cheshire and Merseyside ICB, YPAS has actively engaged in shaping mental health priorities for young people across a broader geographic area. This involvement includes contributing to regional commissioning strategies and ensuring that mental health services for children and young people remain a central focus.

CAMHS Partnership: YPAS has reinforced its partnership with CAMHS to create a more integrated pathway for young people accessing mental health support. This collaboration focuses on early intervention and seamless service delivery, ensuring that children and young people receive timely, appropriate care. The aim is to reduce waiting times and improve the overall experience for service users, particularly in high-demand areas such as crisis intervention and therapy.

YIAC Model Roll-Out: YPAS's YIAC model continues to be recognised nationally as an effective approach to supporting the mental health and emotional well-being of young people. This year, YPAS has contributed to strategic discussions on the potential national roll-out of the YIAC model. Through its established community hubs and school-based services in Liverpool, YPAS has demonstrated the success of this model, and is working closely with national partners to advocate for its adoption in other regions, particularly as part of NHS England's ongoing transformation efforts.

Youth Voice and Engagement: YPAS continues to champion the voices of young people in shaping services. The charity is actively involved in initiatives that ensure young people have a say in the design, evaluation, and improvement of mental health services. This approach aligns with broader ICB and CAMHS goals to co-produce services with the communities they serve.

YPAS continues to strategically contribute and operationally subscribe to a wide range of strategic initiatives, including:

- 0-25 Pathway
- One Liverpool Plan
- Suicide Prevention Strategy
- Local Transformation Plan
- NHS England Transformation 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 2024

Achievements and performance (continued)

YPAS's ongoing participation in these strategies helps to shape services that address the needs of children, young people, and their families while ensuring that mental health and emotional well-being remain a priority in regional and national agendas.

All of which feeds into Cheshire and Merseyside's integrated strategic delivery plans underpinned by the operational principles of:

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

Quality assurance:

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

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

Plans for future periods

Over the next 12 months, YPAS aims to continue its focus on delivering high-quality mental health services while exploring new opportunities arising from the expanded geographical scope within the Cheshire and Merseyside ICB. The charity is positioned to seek increased investment, which will enhance its capacity to serve children, young people, and families in a broader range of settings.

To improve accessibility, YPAS plans to expand its outreach provision, offering services in various venues that are responsive to the needs of the community. This approach aims to remove barriers to access and ensure that more individuals can benefit from the support YPAS provides.

Furthermore, YPAS is committed to embracing a Hybrid framework for service delivery. Building on the success of remote working during the COVID-19 pandemic, with the offer of a mix of workplace, virtual activities. This hybrid model ensures confidentiality and work-life balance, while continuing to meet the diverse needs of service users.

To continue to explore the feasibility of a major refurbishment of the central hub via the application of LCC planning permission.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees For the year ended 31st March 2024

Risk management

The trustees have a risk management strategy which comprises:

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

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

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

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

Workforce - The workforce has increased from the previous year in response to Health Education England (HEE) workforce training and backfill arrangements and MVRP funding that funds a team of 22 staff members.

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 2024 was £251,175 (2023 £229,533) in total, of which free reserves amounted to £238,724 (2023 £214,513).

As 75% of the charity's funding in 2023/24 arose through contracts and service level agreements, 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 75% of staff. This would amount to £223,919 (2023 £194,203) 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 M O'Hare and H A Fessey retire by rotation and being eligible offer themselves for re-election.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees
For the year ended 31st March 2024

Appointment of trustees

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

Trustee induction and training

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

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' statement of disclosure of information to the auditors

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

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

YOUNG PERSONS ADVISORY SERVICE

Report of the Trustees
For the year ended 31st March 2024

Auditors

A resolution for the reappointment of Mitchell Charlesworth (Audit) Limited as auditor will be proposed at the forthcoming Annual General Meeting.

By Order of the Trustees



A Kerr
Trustee

15 October 2024

Mitchell Charlesworth (Audit) Limited

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 2024

Opinion

We have audited the financial statements of Young Persons Advisory Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Mitchell Charlesworth (Audit) Limited

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 2024 (continued)

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Mitchell Charlesworth (Audit) Limited

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 2024 (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.

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

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

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

Mitchell Charlesworth (Audit) Limited

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 2024 (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) revenue recognition; and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

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

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

Mitchell Charlesworth (Audit) Limited

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 2024 (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:

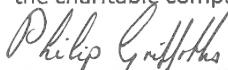
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential 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.

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.

Use of our report

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



Philip Griffiths (Senior Statutory Auditor)

For and on behalf of Mitchell Charlesworth (Audit) Limited

15 October 2024

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 2024

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	2	19,921	61,288	81,209	1,351,861
Charitable activities	3	-	6,213,436	6,213,436	5,090,353
Other trading activities	4	4,290	-	4,290	6,072
Total income		24,211	6,274,724	6,298,935	6,448,286
Expenditure on:					
Raising funds	5	-	1,068	1,068	1,554
Charitable activities	6	2,569	6,323,096	6,325,665	7,087,756
Total expenditure		2,569	6,324,164	6,326,733	7,089,310
Net income/(expenditure)		21,642	(49,440)	(27,798)	(641,024)
Total funds brought forward		229,533	816,305	1,045,838	1,686,862
Total funds carried forward		251,175	766,865	1,018,040	1,045,838

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 19 to 33 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities For the year ended 31st March 2024

Comparative information for the year ended 31st March 2023

Summary Income and Expenditure Account

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	31,746	1,320,115	1,351,861	1,050,587
Charitable activities	3	-	5,090,353	5,090,353	5,621,211
Other trading activities	4	6,072	-	6,072	10,047
Total income		37,818	6,410,468	6,448,286	6,681,845
Expenditure on:					
Raising funds	5	1,554	-	1,554	66
Charitable activities	6	3,142	7,084,614	7,087,756	5,899,046
Total expenditure		4,696	7,084,614	7,089,310	5,899,112
Net income/(expenditure)		33,122	(674,146)	(641,024)	782,733
Total funds brought forward		196,411	1,490,451	1,686,862	904,129
Total funds carried forward		229,533	816,305	1,045,838	1,686,862

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 19 to 33 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Balance Sheet 31st March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		293,538		350,973
Current assets					
Debtors	15	541,997		345,551	
Cash at bank and in hand		371,574		656,776	
		913,571		1,002,327	
Creditors					
Amounts falling due within one year	16	(189,069)		(307,462)	
Net current assets			724,502		694,865
Total assets less current liabilities			1,018,040		1,045,838
Unrestricted funds					
General funds	17		251,175		229,533
Restricted funds					
	18		766,865		816,305
Total funds	19		1,018,040		1,045,838

The financial statements on pages 15 to 33 were approved by the Trustees and authorised for issue on 15 October 2024 and signed on their behalf by:-



A Kerr
Trustee

Company Registration Number: 2596423

The notes on pages 19 to 33 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Statement of Cash Flows For the year ended 31st March 2024

	Notes	Total 2024 £	Total 2023 £
Cash flows from operating activities			
Net cash provided by operating activities	22	(260,277)	(439,158)
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(24,925)</u>	<u>(108,808)</u>
Change in cash and cash equivalents in the year ending 31st March 2024		(285,202)	(547,966)
Cash and cash equivalents as at 1st April 2023		<u>656,776</u>	<u>1,204,742</u>
Cash and cash equivalents as at 31st March 2024	23	<u>371,574</u>	<u>656,776</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

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 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 where they have not been designated for other purposes.

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

(c) Income recognition

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

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

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

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

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

1. Accounting policies (continued)

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

(d) Expenditure recognition

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

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

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

(e) Support costs allocation

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

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

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

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

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

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

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

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

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 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 2024 £	Total 2023 £
Donations	19,921	-	19,921	31,746
Donated Central Hub rebuild	-	13,382	13,382	14,496
Donated services	-	47,906	47,906	1,305,619
	<u>19,921</u>	<u>61,288</u>	<u>81,209</u>	<u>1,351,861</u>

£1,320,115 of the above income in 2023 was attributable to restricted funds and £31,746 of the above income in 2023 was attributable to unrestricted funds.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

3. Income from charitable activities	Restricted £	Total 2024 £	Total 2023 £
Counselling and psychotherapy			
Cheshire & M/side - ICB/(Liverpool NHS CCG)	1,665,057	1,665,057	1,898,033
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Youth Justice Funding	64,986	64,986	76,465
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Spinning World	91,658	91,658	90,549
Cheshire & M/side/(Liverpool NHS CCG) - 18 to 25	445,956	445,956	270,063
Cheshire & M/side/(Knowsley NHS CCG)	88,692	88,692	113,000
Health Education England	1,054,055	1,054,055	930,378
Other funding	7,280	7,280	4,340
Talent Match	-	-	9,802
Liverpool CC - Domestic Abuse	30,000	30,000	69,650
Higher Education Institute	15,000	15,000	30,400
Cheshire & Merseyside - ICB - TAPPS	55,000	55,000	5,000
MVRP Flourishing Families	1,036,020	1,036,020	28,000
Participation projects and group activities			
LCC Integrated Youth & Play Service	59,100	59,100	59,099
Other gyro funding	7,328	7,328	201
Youth Endowment Funding (Peer Action Control)	-	-	164,846
Coop Social Action	-	-	30,000
LFC apprenticeship	3,983	3,983	-
Schools outreach services			
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Seedlings project	437,651	437,651	193,521
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Green Paper	305,953	305,953	230,038
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Primary Care Liaison	485,390	485,390	479,514
Liverpool Schools	310,327	310,327	329,828
Alder Hey - Secondary School Provision	50,000	50,000	77,626
	<u>6,213,436</u>	<u>6,213,436</u>	<u>5,090,353</u>

All of the above income in 2023 was attributable to restricted funds.

4. Income from other trading activities	Unrestricted funds	
	Total 2024 £	Total 2023 £
Other	4,290	3,510
Fundraising events	-	2,562
	<u>4,290</u>	<u>6,072</u>

5. Expenditure on raising funds	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Fundraising events costs	1,068	-	1,068	1,554
	<u>1,068</u>	<u>-</u>	<u>1,068</u>	<u>1,554</u>

All of the above expenditure in 2023 was attributable to unrestricted funds.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

6. Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2024 £	Total 2023 £
Counselling and psychotherapy					
Cheshire & M/side - ICB /(Liverpool NHS CCG)	1,316,008	-	321,920	1,637,928	2,304,670
Cheshire & M/side - ICB /(Liverpool NHS CCG/)- Youth Justice Funding	48,868	-	16,118	64,986	76,465
Cheshire & M/side - ICB /(Liverpool NHS CCG - Spinning World	74,131	-	17,527	91,658	90,549
Depart of Health & S. C. (Beyond a Place of Safety)	17,787	-	-	17,787	18,020
Cheshire & M/side /(Liverpool NHS CCG) - 18 to 25	367,217	-	81,559	448,776	258,785
Liverpool NHS CCG/ (Youth Mental Health Services)	14,666	-	-	14,666	14,708
Cheshire & M/side /(Knowsley NHS CCG)	79,884	-	8,808	88,692	113,420
Health Education England	892,691	-	149,290	1,041,981	1,073,056
Higher Education Institute	19,902	-	-	19,902	36,149
Talent Match	-	-	-	-	9,802
Liverpool NHS CCG- IMT	-	-	-	-	821
Transition Fund (Big Fund)	95	-	-	95	107
Program (Transformation Fund)	146	-	-	146	162
Liverpool CC - Domestic Abuse	27,358	-	2,642	30,000	69,650
J & H Rausing - Youth Centre Recovery	2,005	-	-	2,005	2,732
Other	13,377	-	-	13,377	11,137
LCC - Mayors Hardship Fund 19-20	1,496	-	-	1,496	1,204
Big Lottery - Covid expenditure	4,069	-	-	4,069	3,595
Charity Aid Foundation - Covid surge planning	1,190	-	-	1,190	1,588
Cheshire & Merseyside - ICB -TAPPS	39,322	-	15,678	55,000	5,000
MVRP Flourishing Families	705,029	-	170,076	875,105	28,000
Central Hub rebuild	15,366	-	-	15,366	9,408
Participation projects and group activities					
LCC Integrated Youth & Play Service	50,557	-	8,543	59,100	59,099
Liverpool NHS CCG- GP Champs	70	-	-	70	81
Gyro funding	7,328	-	-	7,328	201
Youth Endowment Funding (Peer Action Collective)	2,136	-	-	2,136	212,806
Coop Social Action	71	-	-	71	29,853
LFC apprenticeship	2,486	-	1,497	3,983	-
Schools/ outreach service					
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Seedlings project	349,784	-	87,867	437,651	193,521
Cheshire & M/side - ICB /(Liverpool NHS CCG) - MHST/Green Paper	429,207	-	67,291	496,498	269,688
Cheshire & M/side - ICB /(Liverpool NHS CCG)- Primary Care Liaison	390,200	9,150	87,020	486,370	480,406
Liverpool Schools -Seedlings	248,023	-	62,304	310,327	329,828
Alder Hey - Secondary School Provision	35,203	-	14,797	50,000	77,626
Donated Services	47,906	-	-	47,906	1,305,619
	<u>5,203,578</u>	<u>9,150</u>	<u>1,112,937</u>	<u>6,325,665</u>	<u>7,087,756</u>

£6,275,190 (2023 £7,084,614) of the above costs were attributable to restricted funds and £2,569 (2023 £3,142) were attributable to unrestricted funds.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

7. Analysis of support costs	Counselling Psychotherapy direct £	Drop in & group activity £	School Outreach Service £	Total 2024 £	Total 2023 £
Governance	13,063	167	5,322	18,552	15,274
Finance salaries	23,614	303	9,621	33,538	32,951
HR and general administration salaries	194,103	2,487	79,086	275,676	218,786
Management salaries	202,063	2,589	82,329	286,981	306,190
Other overheads	350,775	4,494	142,921	498,190	440,219
	<u>783,618</u>	<u>10,040</u>	<u>319,279</u>	<u>1,112,937</u>	<u>1,013,420</u>

Total support costs are apportioned on a per capita basis.

8. Governance costs	Total 2024 £	Total 2023 £
Auditors' remuneration	18,552	15,274

9. Net income for the year	Total 2024 £	Total 2023 £
This is stated after charging:		
Depreciation	77,651	77,524
Profit/Loss on disposal of tangible fixed assets	4,709	2,288
Auditors' remuneration		
- current year	7,050	8,460
- non audit services	11,502	6,814
Operating lease rentals	25,612	22,920

10. Auditor's remuneration	Total 2024 £	Total 2023 £
Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts	7,050	8,460
Fees payable to the charity's auditor (and its associates) for other services:		
Other services	11,502	6,814

11. Staff costs and numbers	Total 2024 £	Total 2023 £
Salaries and wages	4,613,852	4,048,051
Social security costs	437,711	383,403
Pension costs	98,277	84,463
	<u>5,149,840</u>	<u>4,515,917</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

11. Staff costs and numbers (continued)

The average number of employees (based on full time equivalents) during the year was as follows:

	2024 Number	2023 Number
Total	140	134

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

	2024 Number	2023 Number
£60,000 - £69,999	1	-
£70,000 - £80,000	1	1
	2	1

In addition to the above staff Alder Hey Hospital seconded staff at a cost of £Nil (2023 £1,257,713).

12. Trustees' and key management personnel remuneration and expenses

	Total 2024	Total 2023
Remuneration of key management personnel	257,722	273,864

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

None of the trustees (or any persons connected with them) received any remuneration during the year (2023: £Nil), and none of them were reimbursed any expenses (2023: £Nil).

There were no other related party transactions (2023: None).

13. Taxation

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

14. Tangible fixed assets	Land and Buildings	Freehold Property Improvements	Leasehold Property Improvements	IT Equipment	Fixtures & Fittings	Total
Cost	£	£	£	£	£	£
At 1st April 2023	99,835	217,003	189,212	381,970	84,904	972,924
Additions	-	-	2,023	22,902	-	24,925
Disposals	-	-	-	(18,432)	-	(18,432)
At 31st March 2024	99,835	217,003	191,235	386,440	84,904	979,417
Depreciation						
At 1st April 2023	50,257	190,607	117,806	213,240	50,041	621,951
Disposals	-	-	-	(13,723)	-	(13,723)
Charge for the year	2,393	2,640	21,240	42,663	8,715	77,651
At 31st March 2024	52,650	193,247	139,046	242,180	58,756	685,879
Net book value						
At 31st March 2024	47,185	23,756	52,189	144,260	26,148	293,538
At 31st March 2023	49,578	26,396	71,406	168,730	34,863	350,973

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

15. Debtors	2024	2023
	£	£
Grants receivable	197,983	67,626
Prepayments and accrued income	340,446	265,163
Other debtors	3,568	12,762
	541,997	345,551
16. Creditors: Amounts falling due within one year	2024	2023
	£	£
Trade creditors	37,284	43,674
Accruals and deferred income	27,319	148,290
Social security and other taxes	105,386	99,046
Other creditors	19,080	16,452
	189,069	307,462

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

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

17. Commitments under operating leases

At 31st March 2024 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:

	2024 £	2023 £
Operating leases which expire:		
within one year	17,354	17,354
within 2 to 5 years	25,979	43,736
	<u>43,333</u>	<u>61,090</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 it being wound up while he or she is a member or within one year of ceasing to be a member for debts and liabilities of the charity contracted before he or she ceases to be a member, such amount as may be required not exceeding £1.

19. Unrestricted funds

	As at 1st April 2023 £	Income £	Expenditure £	As at 31st March 2024 £
General fund	229,533	24,211	(2,569)	251,175
	<u>229,533</u>	<u>24,211</u>	<u>(2,569)</u>	<u>251,175</u>

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

	As at 1st April 2022 £	Income £	Expenditure £	As at 31st March 2023 £
General fund	196,411	37,818	(4,696)	229,533
	<u>196,411</u>	<u>37,818</u>	<u>(4,696)</u>	<u>229,533</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

20. Restricted funds	As at 1st April 2023 £	Income £	Expenditure £	As at 31st March 2024 £
Counselling and psychotherapy				
Cheshire & M/side - ICB /(Liverpool NHS CCG)	167,007	1,665,057	(1,637,928)	194,136
Cheshire & M/side - ICB /(Liverpool NHS CCG/)- Youth Justice Funding	-	64,986	(64,986)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG - Spinning World	-	91,658	(91,658)	-
Depart of Health & S. C. (Beyond a Place of Safety)	51,033	-	(17,787)	33,246
Cheshire & M/side /(Liverpool NHS CCG) -18 to 25	11,278	445,956	(448,776)	8,458
Liverpool NHS CCG/ (Youth Mental Health Services)	54,426	-	(14,666)	39,760
Cheshire & M/side /(Knowsley NHS CCG)	-	88,692	(88,692)	-
Health Education England	223,167	1,054,055	(1,041,981)	235,241
Higher Education Institute	14,127	15,000	(19,902)	9,225
Transition Fund (Big Fund)	950	-	(95)	855
Program (Transformation Fund)	1,462	-	(146)	1,316
Liverpool CC - Domestic Abuse	-	30,000	(30,000)	-
J & H Rausing - Youth Centre Recovery	8,020	-	(2,005)	6,015
LCC - Mayors Hardship Fund 19-20	2,927	-	(1,496)	1,431
Other Funding	-	7,280	(7,280)	-
Big Lottery - Covid expenditure	10,787	-	(4,069)	6,718
Charity Aid Foundation - Covid surge planning	4,761	-	(1,190)	3,571
Cheshire & Merseyside - ICB -TAPPS	-	55,000	(55,000)	-
MVRP Flourishing Families	-	1,036,020	(875,105)	160,915
Participation projects and group activities				
LCC Integrated Youth & Play Service	-	59,100	(59,100)	-
Liverpool NHS CCG- GP Champs	624	-	(70)	554
LFC apprenticeship	-	3,983	(3,983)	-
Other gyro funding	-	7,328	(7,328)	-
Youth Endowment Funding (Peer Action Collective)	7,250	-	(2,136)	5,114
Co-op Social Action	147	-	(71)	76
Schools/outreach service				
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Seedlings project	-	437,651	(437,651)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - MHST/Green Paper	190,545	305,953	(496,498)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Primary Care Liaison	1,782	485,390	(486,370)	802
Liverpool Schools	-	310,327	(310,327)	-
Alder Hey - Secondary School Provision	-	50,000	(50,000)	-
Other				
Property Purchase Fund	49,579	-	(2,393)	47,186
Building Fund	10,516	-	(1,052)	9,464
Land Aid	829	-	(83)	746
Central Hub rebuild	5,088	13,382	(16,434)	2,036
Donated Services	-	47,906	(47,906)	-
	<u>816,305</u>	<u>6,274,724</u>	<u>(6,324,164)</u>	<u>766,865</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

20. Restricted funds (continued)

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

	As at 1st April 2022 £	Income £	Expenditure £	As at 31st March 2023 £
Counselling and psychotherapy				
Cheshire & M/side - ICB /(Liverpool NHS CCG)	573,644	1,898,033	(2,304,670)	167,007
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Youth Justice Funding	-	76,465	(76,465)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Spinning World	-	90,549	(90,549)	-
Depart of Health & S. C. (Beyond a Place of Safety)]	69,053	-	(18,020)	51,033
Cheshire & M/side /(Liverpool NHS CCG) -18 to 25 Liverpool NHS CCG/ (Youth Mental Health Services)	-	270,063	(258,785)	11,278
Cheshire & M/side /(Knowsley NHS CCG)	69,134	-	(14,708)	54,426
Health Education England	420	113,000	(113,420)	-
Talent Match	365,845	930,378	(1,073,056)	223,167
Higher Education Institute	-	9,802	(9,802)	-
Liverpool NHS CCG- IMT	19,876	30,400	(36,149)	14,127
Transition Fund (Big Fund)	821	-	(821)	-
Program (Transformation Fund)	1,057	-	(107)	950
Liverpool CC - Domestic Abuse	1,624	-	(162)	1,462
J & H Rausing - Youth Centre Recovery	-	69,650	(69,650)	-
LCC - Mayors Hardship Fund 19-20	10,752	-	(2,732)	8,020
Other Funding	4,131	-	(1,204)	2,927
Big Lottery - Covid expenditure	-	4,340	(4,340)	-
Charity Aid Foundation - Covid surge planning	14,382	-	(3,595)	10,787
Cheshire & Merseyside - ICB -TAPPS	6,349	-	(1,588)	4,761
MVRP Flourishing Families	-	5,000	(5,000)	-
	-	28,000	(28,000)	-
Participation projects and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG- GP Champs	705	-	(81)	624
Other gyro funding	-	201	(201)	-
Youth Endowment Funding (Peer Action Collective)	55,210	164,846	(212,806)	7,250
Co-op Social Action	-	30,000	(29,853)	147
Schools/outreach service				
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Seedlings project	-	193,521	(193,521)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Green Paper	230,195	230,038	(269,688)	190,545
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Primary Care Liaison	2,674	479,514	(480,406)	1,782
Liverpool Schools	-	329,828	(329,828)	-
Alder Hey - Secondary School Provision	-	77,626	(77,626)	-
Other				
Property Purchase Fund	51,972	-	(2,393)	49,579
Building Fund	11,685	-	(1,169)	10,516
Land Aid	922	-	(93)	829
Central Hub rebuild	-	14,496	(9,408)	5,088
Donated Services	-	1,305,619	(1,305,619)	-
	<u>1,490,451</u>	<u>6,410,468</u>	<u>(7,084,614)</u>	<u>816,305</u>

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

20. Restricted funds (continued)

Liverpool ICB - CAMHS - CORE YIAC Services (Cheshire & Merseyside)

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

Liverpool ICB - CAMHS - Youth Justice (Cheshire & Merseyside)

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 of criminal activity.

Liverpool ICB - CAMHS - Spinning World (Cheshire & Merseyside)

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

Liverpool ICB - CAMHS - 18-25 (Cheshire & Merseyside)

Funding to provide therapeutic and support provision to address the mental health and emotional wellbeing difficulties of young adults aged 18 to 25 years.

Knowsley ICB - CAMHS (Cheshire & Merseyside)

Community based therapy provision targeted at the Knowsley population of young people aged 18-25 years.

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)

Higher Education Institute

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

Liverpool CC - Domestic Abuse

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

Liverpool ICB - CAMHS - TAPPS (Cheshire & Merseyside)

Funding to support the fixed term (12 months) Trainee Associate Psychological Practitioners (TAPPS) as part of a national workforce initiative.

Merseyside Violence Reduction Programme - Flourishing Families

Funding to support a 2.5 years project aimed at working with the whole systemic needs of Liverpool families. With a team composition of Therapists and Wellbeing Practitioners delivering.

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.

LFC Apprenticeship

Funding for a youth work apprenticeship based at YPAS.

Other Gyro funding

Various grants for LGBT events and activities.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements
Year ended 31st March 2024

20. Restricted funds (continued)

Youth Endowment Funding (Peer Action Control)

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

Co-op Social Action

Funding to support the identified social action priorities of the PAC initiative - supported by young Peer Researchers and Young Ambassadors.

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 MHST/ (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 GP referral.

Liverpool Schools - Seedlings project

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

Alder Hey - Secondary School Provision

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

Central Hub Refurbishment

Donations / financial support received as part of the Central Rebuild Campaign. A 3-year initiative.

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

21. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	12,451	281,087	293,538
Net current assets	238,724	485,778	724,502
Net assets at 31st March 2024	251,175	766,865	1,018,040

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	15,020	335,953	350,973
Net current assets	214,513	480,352	694,865
Net assets at 31st March 2023	229,533	816,305	1,045,838

22. Reconciliation of net income/(expenditure) to net cash flows from operating activities	Total 2024 £	Total 2023 £
Net (expenditure)/income for the reporting period as per the statement of financial activities	(27,798)	(641,024)
Adjustments for:		
Depreciation charges	77,651	77,524
Loss on disposal of tangible fixed assets	4,709	2,288
(Increase)/decrease in debtors	(196,446)	69,750
(Decrease)/increase in creditors	(118,393)	52,304
Net cash provided by (used in) operating activities	(260,277)	(439,158)

YOUNG PERSONS ADVISORY SERVICE

Notes to the Financial Statements Year ended 31st March 2024

23. Analysis of cash and cash equivalents		Total 2024 £	Total 2023 £
Cash in hand		813	758
Cash at bank		<u>370,761</u>	<u>656,018</u>
Total of cash and cash equivalents		<u><u>371,574</u></u>	<u><u>656,776</u></u>

24. Analysis of net debt	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash in hand	758	55	813
Cash at bank	<u>656,018</u>	<u>(285,257)</u>	<u>370,761</u>
	<u><u>656,776</u></u>	<u><u>(285,202)</u></u>	<u><u>371,574</u></u>

25. Deferred income	Under 1 year £	Over 1 year £	Total £
At 1st April 2023	122,626	-	122,626
Released from previous period	<u>(122,626)</u>	<u> </u>	<u> </u>
At 31st March 2024	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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.

