YOUNG PERSONS ADVISORY SERVICE

England & Wales · Charity number 1002706

Details

Other names	YOUNG PERSONS ADVISORY SERVICES LIMITED
Status	Registered
Legal form	Charitable company
Company number	02596423
Registered	1991-04-26
Register	View on the Charity Commission register

Contact

Address	Young Persons Advisory Service 36 Bolton Street Liverpool L3 5LX
Phone	07917658157
Email	Monique@ypas.org.uk
Website	www.ypas.org.uk

Activities

Objects: (A) TO PROMOTE AND PROVIDE FOR THE MORAL AND SOCIAL WELFARE AND PHYSICAL AND MENTAL HEALTH OF YOUNG PEOPLE ESPECIALLY THOSE WHO ARE DISADVANTAGED RESIDENT OR WORKING IN MERSEYSIDE AND ITS ENVIRONS

Activities: Mental Health Charity supporting children and young people aged 5 - 25 years and families in Liverpool.Providing a wide range fo support and therapeutic services to address the mental health emotional wellbeing difficulties.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

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Geography

- **Area of benefit:** MERSEYSIDE AND ITS ENVIRONS
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,432,474	£6,412,850	£1,037,664	140
2024-03-31	£6,298,935	£6,326,733	£1,018,040	140
2023-03-31	£6,448,286	£7,089,310	£1,045,838	134
2022-03-31	£6,681,845	£5,899,112	£1,686,862	115
2021-03-31	£4,534,583	£4,678,717	£904,129	106

Trustees

Name	Role	Appointed
ANDREW KERR	Chair	
ALISON JANE HERDMAN		2012-10-23
Ann Brigid Jones		2014-03-11
HELEN FESSEY		
Vanessa Nice		2023-05-25

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YOUNG PERSONS ADVISORY SERVICE

England & Wales - Charity number 1002706

Accounts

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31st March 2025

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Financial Statements
For the year ended 31st March 2025

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YOUNG PERSONS ADVISORY SERVICE

Company Information
31st March 2025

Company number:	2596423
Charity number:	1002706
Trustees:	A G Kerr (Chairperson) H A Fessey A J Herdman Dr M J Freeman (resigned 23/03/25) A B Jones V Nice 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 Accountants Suites C, D, E & F 14th Floor, The Plaza 100 Old Hall Street Liverpool L3 9QJ

Report of the Trustees
For the year ended 31st March 2025

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 2025. 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.

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.

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

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

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.

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 2025 was £267,493 (2024: £251,175) in total, of which free reserves amounted to £257,309 (2024: £238,724).

In 2024/25, 65% of the Charity's funding arose through contracts and service level agreements, the trustees have therefore 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, YPAS' policy is to retain sufficient unrestricted funding to meet its liabilities for redundancy payments for 65% of staff. This would amount to £231,323 (2024 £223,919) 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 B Jones and H A Fessey retire by rotation and being eligible offer themselves for re-election.

Appointment of trustees

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

Trustee induction and training

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

Statement of trustees' responsibilities

The trustees, 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.

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

14th October 2025

Mitchell Charlesworth (Audit) Limited

Accountants

Suites C, D, E & F . 14th Floor, The Plaza . 100 Old Hall Street . Liverpool . L3 9QJ

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of Young Persons Advisory Service

For the year ended 31st March 2025

Opinion

We have audited the financial statements of Young Persons Advisory Service (the 'charity') for the year ended 31 March 2025 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 2025 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.

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.

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.

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.

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of Young Persons Advisory Service

For the year ended 31st March 2025 (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

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

14th October 2025

Accountants
Statutory Auditor

Suites C, D, E & F
14th Floor, The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities
For the year ended 31st March 2025

Summary Income and Expenditure Account

Income from:	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations and legacies	2	13,129	47,906	61,035	81,209
Charitable activities	3	-	6,365,983	6,365,983	6,213,436
Other trading activities	4	5,456	-	5,456	4,290
Total income		18,585	6,413,889	6,432,474	6,298,935
Expenditure on:					
Raising funds	5	-	-	-	1,068
Charitable activities	6	2,267	6,410,583	6,412,850	6,325,665
Total expenditure		2,267	6,410,583	6,412,850	6,326,733
Net income/(expenditure)		16,318	3,306	19,624	(27,798)
Total funds brought forward		251,175	766,865	1,018,040	1,045,838
Total funds carried forward		267,493	770,171	1,037,664	1,018,040

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 2025

Comparative information 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

Balance Sheet
31st March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		233,540		293,538
Current assets					
Debtors	14	507,182		541,997	
Cash at bank and in hand	22	887,472		371,574	
		1,394,654		913,571	
Creditors					
Amounts falling due within one year	15	(590,530)		(189,069)	
Net current assets			804,124		724,502
Total assets less current liabilities			1,037,664		1,018,040
Unrestricted funds					
General funds	18		267,493		251,175
Restricted funds	19		770,171		766,865
Total funds	20		1,037,664		1,018,040

The financial statements on pages 15 to 33 were approved by the Trustees and authorised for issue on 14th October 2025 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 2025

	Notes	Total 2025 £	Total 2024 £
Cash flows from operating activities			
Net cash provided by operating activities	21	526,578	(260,277)
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,680)	(24,925)
Change in cash and cash equivalents in the year ending 31st March 2025		515,898	(285,202)
Cash and cash equivalents as at 1st April 2024		371,574	371,574
Cash and cash equivalents as at 31st March 2025	22	887,472	371,574

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.

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

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 2025 £	Total 2024 £
Donations	13,129	-	13,129	19,921
Donated Central Hub rebuild	-	-	-	13,382
Donated services	-	47,906	47,906	47,906
	13,129	47,906	61,035	81,209

£61,288 of the above income in 2024 was attributable to restricted funds and £19,921 of the above income in 2024 was attributable to unrestricted funds.

3. Income from charitable activities

	Restricted £	Total 2025 £	Total 2024 £
Counselling and psychotherapy			
Cheshire & M/side - ICB/(Liverpool NHS CCG)	1,848,509	1,848,509	1,665,057
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Youth Justice Funding	66,000	66,000	64,986
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Spinning World	91,395	91,395	91,658
Cheshire & M/side/(Liverpool NHS CCG) - 18 to 25	277,072	277,072	445,956
Cheshire & M/side/(Knowsley NHS CCG)	45,094	45,094	88,692
Health Education England	1,351,532	1,351,532	1,054,055
Department of Health & Social Care (DHSC - Branching Out)	273,139	273,139	-
Higher Education Institute	-	-	15,000
Liverpool CC - Domestic Abuse	30,000	30,000	30,000
Other funding	861	861	7,280
Cheshire & Merseyside - ICB - TAPPS	-	-	55,000
MVRP Flourishing Families	400,000	400,000	1,036,020
Participation projects and group activities			
LCC Integrated Youth & Play Service	66,961	66,961	59,100
LFC apprenticeship	15,933	15,933	3,983
Other gyro funding	6,087	6,087	7,328
ACES PDP	51,183	51,183	-
Youth Access	2,929	2,929	-
Youth Endowment Funding (Peer Action Control)	-	-	164,846
Aspire	10,161	10,161	-
Schools outreach services			
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Seedlings project	523,665	523,665	437,651
Cheshire & M/side - ICB/(Liverpool NHS CCG) - SDF MHST	240,472	240,472	305,953
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Primary Care Liaison	483,994	483,994	485,390
Liverpool Schools	325,867	325,867	310,327
MHST Wave 11	172,703	172,703	-
Alder Hey - MHST	32,426	32,426	-
Alder Hey - Secondary School Provision	50,000	50,000	-
	6,365,983	6,365,983	6,213,436

All of the above income in 2024 was attributable to restricted funds.

4. Income from other trading activities

	Unrestricted funds	
	Total 2025 £	Total 2024 £
Other	5,456	4,290

5. Expenditure on raising funds

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Fundraising events costs	-	-	-	1,068

All of the above expenditure in 2024 was attributable to unrestricted funds.

6. Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2025 £	Total 2024 £
Counselling and psychotherapy					
Cheshire & M/side - ICB /(Liverpool NHS CCG)	1,600,208	-	439,771	2,039,979	1,637,928
Cheshire & M/side - ICB /(Liverpool NHS CCG/) - Youth Justice Funding	57,010	-	9,989	65,999	64,986
Cheshire & M/side - ICB /(Liverpool NHS CCG - Spinning World	70,190	-	21,205	91,395	91,658
Depart of Health & S. C. (Beyond a Place of Safety)	13,038	-	-	13,038	17,787
Cheshire & M/side /(Liverpool NHS CCG) - 18 to 25	218,510	-	61,310	279,819	448,776
Liverpool NHS CCG/ (Youth Mental Health Services)	14,632	-	-	14,632	14,666
Cheshire & M/side /(Knowsley NHS CCG)	38,179	-	6,915	45,094	88,692
Health Education England	656,387	-	292,604	948,991	1,041,981
Department of Health & Social Care (DHSC - Branching Out)	238,796	-	34,343	273,139	-
Liverpool CC - Domestic Abuse	23,892	-	6,108	30,000	30,000
Higher Education Institute	3,492	-	-	3,492	19,902
Transition Fund (Big Fund)	86	-	-	86	95
Program (Transformation Fund)	132	-	-	132	146
J & H Rausing - Youth Centre Recovery	1,504	-	-	1,504	2,005
Other	6,542	-	-	6,542	13,377
LCC - Mayors Hardship Fund 19-20	911	-	-	911	1,496
Big Lottery - Covid expenditure	3,359	-	-	3,359	4,069
Charity Aid Foundation - Covid surge planning	893	-	-	893	1,190
Cheshire & Merseyside - ICB -TAPPS	-	-	-	-	55,000
MVRP Flourishing Families	505,828	-	55,087	560,915	875,105
Central Hub rebuild	-	-	-	-	15,366
Participation projects and group activities					
LCC Integrated Youth & Play Service	55,322	-	11,640	66,961	59,100
Liverpool NHS CCG- GP Champs	61	-	-	61	70
Gyro funding	6,087	-	-	6,087	7,328
ACES PDP	35,394	-	15,788	51,183	-
Youth Access	2,237	-	691	2,928	-
LFC apprenticeship	8,442	-	7,491	15,933	3,983
Youth Endowment Funding (Peer Action Collective)	1,704	-	-	1,704	2,136
Coop Social Action	76	-	-	76	71
Aspire	10,161	-	-	10,161	-
Schools/ outreach service					
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Seedlings project	415,900	-	107,765	523,665	437,651
Cheshire & M/side - ICB /(Liverpool NHS CCG) - SDF MHST	174,533	-	65,920	240,472	496,498
Cheshire & M/side - ICB /(Liverpool NHS CCG)- Primary Care Liaison	371,466	9,150	104,180	484,796	486,370
Liverpool Schools - Seedlings	258,806	-	67,060	325,866	310,327
MHST Wave 11	119,921	-	52,782	172,703	-
Alder Hey MHST	23,898	-	8,528	32,426	-
Alder Hey - Secondary School Provision	38,591	-	11,409	50,000	50,000
Donated Services	47,906	-	-	47,906	47,906
	5,024,115	9,150	1,379,585	6,412,850	6,325,665

6. Analysis of expenditure on charitable activities (continued)

£6,362,677 (2024: £6,275,190) of the above costs were attributable to restricted funds and £2,267 (2024: £2,569) were attributable to unrestricted funds.

7. Analysis of support costs

	Counselling Psychotherapy direct	Drop in & group activity	School Outreach Service	Total 2025	Total 2024
	£	£	£	£	£
Governance	11,948	459	5,387	17,794	18,552
Finance salaries	34,139	1,312	15,391	50,842	33,538
HR and general administration salaries	362,702	13,943	163,527	540,172	275,676
Management salaries	188,854	7,260	85,147	281,261	286,981
Other overheads	328,689	12,636	148,191	489,516	498,190
	926,332	35,610	417,643	1,379,585	1,112,937

Total support costs are apportioned on a per capita basis.

8. Net income for the year

	Total 2025	Total 2024
This is stated after charging:	£	£
Depreciation	70,362	77,651
Profit/Loss on disposal of tangible fixed assets	316	4,709
Auditors' remuneration		
- current year	9,420	7,050
- non audit services	8,374	11,502
Operating lease rentals	18,091	25,612

9. Auditor's remuneration

	Total 2025	Total 2024
	£	£
Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts	9,420	7,050
Fees payable to the charity's auditor (and its associates) for other services:		
Other services	8,374	11,502

10. Staff costs and numbers

	Total 2025	Total 2024
	£	£
Salaries and wages	4,772,490	4,613,852
Social security costs	463,611	437,711
Pension costs	104,095	98,277
	5,340,196	5,149,840

10. Staff costs and numbers (continued)

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

	2025 Number	2024 Number
Total	140	140

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

	2025 Number	2024 Number
£60,000 - £69,999	1	1
£70,000 - £80,000	1	1
	2	2

11. Trustees' and key management personnel remuneration and expenses

	Total 2025	Total 2024
Remuneration of key management personnel	252,206	257,722

12. Taxation

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

13. Tangible fixed assets

Cost	Land and Buildings £	Freehold Property Improvements £	Leasehold Property Improvements £	IT Equipment £	Fixtures & Fittings £	Total £
At 1st April 2024	99,835	217,003	191,235	386,440	84,904	979,417
Additions	-	-	-	9,172	1,508	10,680
Disposals	-	-	-	(2,997)	-	(2,997)
At 31st March 2025	99,835	217,003	191,235	392,615	86,412	987,100
Depreciation						
At 1st April 2024	52,650	193,247	139,046	242,180	58,756	685,879
Disposals	-	-	-	(2,681)	-	(2,681)
Charge for the year	2,393	2,376	21,240	37,439	6,914	70,362
At 31st March 2025	55,043	195,623	160,286	276,938	65,670	753,560
Net book value						
At 31st March 2025	44,792	21,380	30,949	115,677	20,742	233,540
At 31st March 2024	47,185	23,756	52,189	144,260	26,148	293,538

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

14. Debtors	2025 £	2024 £
Grants receivable	59,445	197,983
Prepayments and accrued income	445,455	340,446
Other debtors	2,282	3,568
	507,182	541,997

15. Creditors: Amounts falling due within one year	2025 £	2024 £
Trade creditors	12,117	37,284
Accruals and deferred income	558,651	27,319
Social security and other taxes	-	105,386
Other creditors	19,762	19,080
	590,530	189,069

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

16. Commitments under operating leases

At 31st March 2025 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:

	2025 £	2024 £
Operating leases which expire:		
within one year	15,131	17,354
within 2 to 5 years	7,885	25,979
	23,016	43,333

17. 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.

18. Unrestricted funds	As at 1st April 2024 £	Income £	Expenditure £	As at 31st March 2025 £
General fund	251,175	18,585	(2,267)	267,493

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

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

19. Restricted funds	As at 1st April 2024 £	Income £	Expenditure £	As at 31st March 2025 £
Counselling and psychotherapy				
Cheshire & M/side - ICB /(Liverpool NHS CCG)	194,136	1,848,509	(2,039,978)	2,667
Cheshire & M/side - ICB /(Liverpool NHS CCG/) - Youth Justice Funding	-	66,000	(66,000)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG - Spinning World	-	91,395	(91,395)	-
Depart of Health & S. C. (Beyond a Place of Safety)	33,246	-	(13,038)	20,208
Cheshire & M/side /(Liverpool NHS CCG) - 18 to 25	8,458	277,072	(279,819)	5,711
Liverpool NHS CCG/ (Youth Mental Health Services)	39,760	-	(14,632)	25,128
Cheshire & M/side /(Knowsley NHS CCG)	-	45,094	(45,094)	-
Health Education England	235,241	1,351,532	(948,991)	637,782
Department of Health & Social Care (DHSC - Branching Out)	-	273,139	(273,139)	-
Higher Education Institute	9,225	-	(3,492)	5,733
Transition Fund (Big Fund)	855	-	(86)	769
Program (Transformation Fund)	1,316	-	(132)	1,184
Liverpool CC - Domestic Abuse	-	30,000	(30,000)	-
J & H Rausing - Youth Centre Recovery	6,015	-	(1,504)	4,511
LCC - Mayors Hardship Fund 19-20	1,431	-	(911)	520
Other Funding	-	861	(861)	-
Big Lottery - Covid expenditure	6,718	-	(3,359)	3,359
Charity Aid Foundation - Covid surge planning	3,571	-	(893)	2,678
MVRP Flourishing Families	160,915	400,000	(560,915)	-
Participation projects and group activities				
LCC Integrated Youth & Play Service	-	66,961	(66,961)	-
Liverpool NHS CCG - GP Champs	554	-	(61)	493
LFC apprenticeship	-	15,933	(15,933)	-
Other gyro funding	-	6,087	(6,087)	-
ACES PDP	-	51,183	(51,183)	-
Youth Access	-	2,929	(2,929)	-
Youth Endowment Funding (Peer Action Collective)	5,114	-	(1,704)	3,410
Co-op Social Action	76	-	(76)	-
Aspire	-	10,161	(10,161)	-
Schools/outreach service				
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Seedlings project	-	523,665	(523,665)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - SDF - MHST	-	240,472	(240,472)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Primary Care Liaison	802	483,994	(483,994)	-
Liverpool Schools	-	325,867	(325,867)	-
MHST Wave 11	-	172,703	(172,703)	-
Alder Hey - MHST	-	32,426	(32,426)	-
Alder Hey - Secondary School Provision	-	50,000	(50,000)	-
Other				
Property Purchase Fund	47,186	-	(2,393)	44,793
Building Fund	9,464	-	(946)	8,518
Land Aid	746	-	(75)	671
Central Hub rebuild	2,036	-	-	2,036
Donated Services	-	47,906	(47,906)	-
	766,865	6,413,889	(6,410,583)	770,171

19. **Restricted funds (continued)**

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

	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)	-
	816,305	6,274,724	(6,324,164)	766,865

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 (HEI) - Salford University.

DHSC - Branching Out
Delivering a wide range of youth, information, advice and counselling services to address the mental health and emotional wellbeing difficulties of children and young people (11 – 25) across Liverpool, Sefton and Knowsley.

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 (aged11-25) 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.

20. **Restricted funds (continued)**

ACES PDP
A project that allows young people who are struggling as a result of their ACEs (Adverse Childhood Experiences) to be allocated to a buddy (Young Peer Researcher) to help them navigate what broader services are available that addresses their personal development (PDP) of interests and hobbies via a social prescribing model of activities.

Youth Access
Funding to co-design and deliver Youth Action training.

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.

Aspire
Funding for research into evidence based practice for self-harm.

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 SDF - MHST
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.

MHST Wave 11
YPAS allocated to host Wave 11. Recruit to train Education Mental Health Practitioners to deliver mental health services in schools as part of the National Mental Health Support Teams initiative and local Whole School Approach Strategy.

Alder Hey - MYHST (Secondments)
Mental Health Support Workers seconded by Alder Hey Hospital to deliver their practice against YPAS's delivery strategy and supported by secondment agreements.

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.

Youth Access
Funding to co-design and deliver Youth Action training.

20. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	10,184	223,356	233,540
Net current assets/(liabilities)	257,309	546,815	804,124
Net assets at 31st March 2025	267,493	770,171	1,037,664

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

	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

21. Reconciliation of net income/(expenditure) to net cash flows from operating activities	Total 2025 £	Total 2024 £
Net (expenditure)/income for the reporting period as per the statement of financial activities	19,624	(27,798)
Adjustments for:		
Depreciation charges	70,362	77,651
Loss on disposal of tangible fixed assets	316	4,709
(Increase)/decrease in debtors	34,815	(196,446)
(Decrease)/increase in creditors	401,461	(118,393)
Net cash provided by (used in) operating activities	526,578	(260,277)

22. Analysis of cash and cash equivalents	Total 2025 £	Total 2024 £
Cash in hand	1,300	813
Cash at bank	886,172	370,761
Total of cash and cash equivalents	887,472	371,574

23. Analysis of net debt	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash in hand	813	487	1,300
Cash at bank	370,761	515,411	886,172
	371,574	515,898	887,472

24. Deferred income	Under 1 year £	Over 1 year £	Total £
At 1st April 2024	-	-	-
Additions during the year	517,337	-	517,337
Amounts released to income	-	-	-
At 31st March 2025	517,337	-	517,337

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.

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31st March 2025

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Financial Statements
For the year ended 31st March 2025

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YOUNG PERSONS ADVISORY SERVICE

Company Information
31st March 2025

Company number:	2596423
Charity number:	1002706
Trustees:	A G Kerr (Chairperson) H A Fessey A J Herdman Dr M J Freeman (resigned 23/03/25) A B Jones V Nice 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 Accountants Suites C, D, E & F 14th Floor, The Plaza 100 Old Hall Street Liverpool L3 9QJ

Report of the Trustees
For the year ended 31st March 2025

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 2025. 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.

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.

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

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

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.

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 2025 was £267,493 (2024: £251,175) in total, of which free reserves amounted to £257,309 (2024: £238,724).

In 2024/25, 65% of the Charity's funding arose through contracts and service level agreements, the trustees have therefore 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, YPAS' policy is to retain sufficient unrestricted funding to meet its liabilities for redundancy payments for 65% of staff. This would amount to £231,323 (2024 £223,919) 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 B Jones and H A Fessey retire by rotation and being eligible offer themselves for re-election.

Appointment of trustees

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

Trustee induction and training

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

Statement of trustees' responsibilities

The trustees, 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.

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

14th October 2025

Mitchell Charlesworth (Audit) Limited

Accountants

Suites C, D, E & F . 14th Floor, The Plaza . 100 Old Hall Street . Liverpool . L3 9QJ

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of Young Persons Advisory Service

For the year ended 31st March 2025

Opinion

We have audited the financial statements of Young Persons Advisory Service (the 'charity') for the year ended 31 March 2025 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 2025 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.

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.

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.

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.

YOUNG PERSONS ADVISORY SERVICE

Independent Auditor's Report to the Members of Young Persons Advisory Service

For the year ended 31st March 2025 (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

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

14th October 2025

Accountants
Statutory Auditor

Suites C, D, E & F
14th Floor, The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities
For the year ended 31st March 2025

Summary Income and Expenditure Account

Income from:	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations and legacies	2	13,129	47,906	61,035	81,209
Charitable activities	3	-	6,365,983	6,365,983	6,213,436
Other trading activities	4	5,456	-	5,456	4,290
Total income		18,585	6,413,889	6,432,474	6,298,935
Expenditure on:					
Raising funds	5	-	-	-	1,068
Charitable activities	6	2,267	6,410,583	6,412,850	6,325,665
Total expenditure		2,267	6,410,583	6,412,850	6,326,733
Net income/(expenditure)		16,318	3,306	19,624	(27,798)
Total funds brought forward		251,175	766,865	1,018,040	1,045,838
Total funds carried forward		267,493	770,171	1,037,664	1,018,040

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 2025

Comparative information 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

Balance Sheet
31st March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		233,540		293,538
Current assets					
Debtors	14	507,182		541,997	
Cash at bank and in hand	22	887,472		371,574	
		1,394,654		913,571	
Creditors					
Amounts falling due within one year	15	(590,530)		(189,069)	
Net current assets			804,124		724,502
Total assets less current liabilities			1,037,664		1,018,040
Unrestricted funds					
General funds	18		267,493		251,175
Restricted funds	19		770,171		766,865
Total funds	20		1,037,664		1,018,040

The financial statements on pages 15 to 33 were approved by the Trustees and authorised for issue on 14th October 2025 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 2025

	Notes	Total 2025 £	Total 2024 £
Cash flows from operating activities			
Net cash provided by operating activities	21	526,578	(260,277)
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,680)	(24,925)
Change in cash and cash equivalents in the year ending 31st March 2025		515,898	(285,202)
Cash and cash equivalents as at 1st April 2024		371,574	371,574
Cash and cash equivalents as at 31st March 2025	22	887,472	371,574

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.

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

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 2025 £	Total 2024 £
Donations	13,129	-	13,129	19,921
Donated Central Hub rebuild	-	-	-	13,382
Donated services	-	47,906	47,906	47,906
	13,129	47,906	61,035	81,209

£61,288 of the above income in 2024 was attributable to restricted funds and £19,921 of the above income in 2024 was attributable to unrestricted funds.

3. Income from charitable activities

	Restricted £	Total 2025 £	Total 2024 £
Counselling and psychotherapy			
Cheshire & M/side - ICB/(Liverpool NHS CCG)	1,848,509	1,848,509	1,665,057
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Youth Justice Funding	66,000	66,000	64,986
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Spinning World	91,395	91,395	91,658
Cheshire & M/side/(Liverpool NHS CCG) - 18 to 25	277,072	277,072	445,956
Cheshire & M/side/(Knowsley NHS CCG)	45,094	45,094	88,692
Health Education England	1,351,532	1,351,532	1,054,055
Department of Health & Social Care (DHSC - Branching Out)	273,139	273,139	-
Higher Education Institute	-	-	15,000
Liverpool CC - Domestic Abuse	30,000	30,000	30,000
Other funding	861	861	7,280
Cheshire & Merseyside - ICB - TAPPS	-	-	55,000
MVRP Flourishing Families	400,000	400,000	1,036,020
Participation projects and group activities			
LCC Integrated Youth & Play Service	66,961	66,961	59,100
LFC apprenticeship	15,933	15,933	3,983
Other gyro funding	6,087	6,087	7,328
ACES PDP	51,183	51,183	-
Youth Access	2,929	2,929	-
Youth Endowment Funding (Peer Action Control)	-	-	164,846
Aspire	10,161	10,161	-
Schools outreach services			
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Seedlings project	523,665	523,665	437,651
Cheshire & M/side - ICB/(Liverpool NHS CCG) - SDF MHST	240,472	240,472	305,953
Cheshire & M/side - ICB/(Liverpool NHS CCG) - Primary Care Liaison	483,994	483,994	485,390
Liverpool Schools	325,867	325,867	310,327
MHST Wave 11	172,703	172,703	-
Alder Hey - MHST	32,426	32,426	-
Alder Hey - Secondary School Provision	50,000	50,000	-
	6,365,983	6,365,983	6,213,436

All of the above income in 2024 was attributable to restricted funds.

4. Income from other trading activities

	Unrestricted funds	
	Total 2025 £	Total 2024 £
Other	5,456	4,290

5. Expenditure on raising funds

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Fundraising events costs	-	-	-	1,068

All of the above expenditure in 2024 was attributable to unrestricted funds.

6. Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2025 £	Total 2024 £
Counselling and psychotherapy					
Cheshire & M/side - ICB /(Liverpool NHS CCG)	1,600,208	-	439,771	2,039,979	1,637,928
Cheshire & M/side - ICB /(Liverpool NHS CCG/) - Youth Justice Funding	57,010	-	9,989	65,999	64,986
Cheshire & M/side - ICB /(Liverpool NHS CCG - Spinning World	70,190	-	21,205	91,395	91,658
Depart of Health & S. C. (Beyond a Place of Safety)	13,038	-	-	13,038	17,787
Cheshire & M/side /(Liverpool NHS CCG) - 18 to 25	218,510	-	61,310	279,819	448,776
Liverpool NHS CCG/ (Youth Mental Health Services)	14,632	-	-	14,632	14,666
Cheshire & M/side /(Knowsley NHS CCG)	38,179	-	6,915	45,094	88,692
Health Education England	656,387	-	292,604	948,991	1,041,981
Department of Health & Social Care (DHSC - Branching Out)	238,796	-	34,343	273,139	-
Liverpool CC - Domestic Abuse	23,892	-	6,108	30,000	30,000
Higher Education Institute	3,492	-	-	3,492	19,902
Transition Fund (Big Fund)	86	-	-	86	95
Program (Transformation Fund)	132	-	-	132	146
J & H Rausing - Youth Centre Recovery	1,504	-	-	1,504	2,005
Other	6,542	-	-	6,542	13,377
LCC - Mayors Hardship Fund 19-20	911	-	-	911	1,496
Big Lottery - Covid expenditure	3,359	-	-	3,359	4,069
Charity Aid Foundation - Covid surge planning	893	-	-	893	1,190
Cheshire & Merseyside - ICB -TAPPS	-	-	-	-	55,000
MVRP Flourishing Families	505,828	-	55,087	560,915	875,105
Central Hub rebuild	-	-	-	-	15,366
Participation projects and group activities					
LCC Integrated Youth & Play Service	55,322	-	11,640	66,961	59,100
Liverpool NHS CCG- GP Champs	61	-	-	61	70
Gyro funding	6,087	-	-	6,087	7,328
ACES PDP	35,394	-	15,788	51,183	-
Youth Access	2,237	-	691	2,928	-
LFC apprenticeship	8,442	-	7,491	15,933	3,983
Youth Endowment Funding (Peer Action Collective)	1,704	-	-	1,704	2,136
Coop Social Action	76	-	-	76	71
Aspire	10,161	-	-	10,161	-
Schools/ outreach service					
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Seedlings project	415,900	-	107,765	523,665	437,651
Cheshire & M/side - ICB /(Liverpool NHS CCG) - SDF MHST	174,533	-	65,920	240,472	496,498
Cheshire & M/side - ICB /(Liverpool NHS CCG)- Primary Care Liaison	371,466	9,150	104,180	484,796	486,370
Liverpool Schools - Seedlings	258,806	-	67,060	325,866	310,327
MHST Wave 11	119,921	-	52,782	172,703	-
Alder Hey MHST	23,898	-	8,528	32,426	-
Alder Hey - Secondary School Provision	38,591	-	11,409	50,000	50,000
Donated Services	47,906	-	-	47,906	47,906
	5,024,115	9,150	1,379,585	6,412,850	6,325,665

6. Analysis of expenditure on charitable activities (continued)

£6,362,677 (2024: £6,275,190) of the above costs were attributable to restricted funds and £2,267 (2024: £2,569) were attributable to unrestricted funds.

7. Analysis of support costs

	Counselling Psychotherapy direct	Drop in & group activity	School Outreach Service	Total 2025	Total 2024
	£	£	£	£	£
Governance	11,948	459	5,387	17,794	18,552
Finance salaries	34,139	1,312	15,391	50,842	33,538
HR and general administration salaries	362,702	13,943	163,527	540,172	275,676
Management salaries	188,854	7,260	85,147	281,261	286,981
Other overheads	328,689	12,636	148,191	489,516	498,190
	926,332	35,610	417,643	1,379,585	1,112,937

Total support costs are apportioned on a per capita basis.

8. Net income for the year

	Total 2025	Total 2024
This is stated after charging:	£	£
Depreciation	70,362	77,651
Profit/Loss on disposal of tangible fixed assets	316	4,709
Auditors' remuneration		
- current year	9,420	7,050
- non audit services	8,374	11,502
Operating lease rentals	18,091	25,612

9. Auditor's remuneration

	Total 2025	Total 2024
	£	£
Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts	9,420	7,050
Fees payable to the charity's auditor (and its associates) for other services:		
Other services	8,374	11,502

10. Staff costs and numbers

	Total 2025	Total 2024
	£	£
Salaries and wages	4,772,490	4,613,852
Social security costs	463,611	437,711
Pension costs	104,095	98,277
	5,340,196	5,149,840

10. Staff costs and numbers (continued)

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

	2025 Number	2024 Number
Total	140	140

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

	2025 Number	2024 Number
£60,000 - £69,999	1	1
£70,000 - £80,000	1	1
	2	2

11. Trustees' and key management personnel remuneration and expenses

	Total 2025	Total 2024
Remuneration of key management personnel	252,206	257,722

12. Taxation

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

13. Tangible fixed assets

Cost	Land and Buildings £	Freehold Property Improvements £	Leasehold Property Improvements £	IT Equipment £	Fixtures & Fittings £	Total £
At 1st April 2024	99,835	217,003	191,235	386,440	84,904	979,417
Additions	-	-	-	9,172	1,508	10,680
Disposals	-	-	-	(2,997)	-	(2,997)
At 31st March 2025	99,835	217,003	191,235	392,615	86,412	987,100
Depreciation						
At 1st April 2024	52,650	193,247	139,046	242,180	58,756	685,879
Disposals	-	-	-	(2,681)	-	(2,681)
Charge for the year	2,393	2,376	21,240	37,439	6,914	70,362
At 31st March 2025	55,043	195,623	160,286	276,938	65,670	753,560
Net book value						
At 31st March 2025	44,792	21,380	30,949	115,677	20,742	233,540
At 31st March 2024	47,185	23,756	52,189	144,260	26,148	293,538

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

14. Debtors	2025 £	2024 £
Grants receivable	59,445	197,983
Prepayments and accrued income	445,455	340,446
Other debtors	2,282	3,568
	507,182	541,997

15. Creditors: Amounts falling due within one year	2025 £	2024 £
Trade creditors	12,117	37,284
Accruals and deferred income	558,651	27,319
Social security and other taxes	-	105,386
Other creditors	19,762	19,080
	590,530	189,069

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

16. Commitments under operating leases

At 31st March 2025 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:

	2025 £	2024 £
Operating leases which expire:		
within one year	15,131	17,354
within 2 to 5 years	7,885	25,979
	23,016	43,333

17. 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.

18. Unrestricted funds	As at 1st April 2024 £	Income £	Expenditure £	As at 31st March 2025 £
General fund	251,175	18,585	(2,267)	267,493

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

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

19. Restricted funds	As at 1st April 2024 £	Income £	Expenditure £	As at 31st March 2025 £
Counselling and psychotherapy				
Cheshire & M/side - ICB /(Liverpool NHS CCG)	194,136	1,848,509	(2,039,978)	2,667
Cheshire & M/side - ICB /(Liverpool NHS CCG/) - Youth Justice Funding	-	66,000	(66,000)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG - Spinning World	-	91,395	(91,395)	-
Depart of Health & S. C. (Beyond a Place of Safety)	33,246	-	(13,038)	20,208
Cheshire & M/side /(Liverpool NHS CCG) - 18 to 25	8,458	277,072	(279,819)	5,711
Liverpool NHS CCG/ (Youth Mental Health Services)	39,760	-	(14,632)	25,128
Cheshire & M/side /(Knowsley NHS CCG)	-	45,094	(45,094)	-
Health Education England	235,241	1,351,532	(948,991)	637,782
Department of Health & Social Care (DHSC - Branching Out)	-	273,139	(273,139)	-
Higher Education Institute	9,225	-	(3,492)	5,733
Transition Fund (Big Fund)	855	-	(86)	769
Program (Transformation Fund)	1,316	-	(132)	1,184
Liverpool CC - Domestic Abuse	-	30,000	(30,000)	-
J & H Rausing - Youth Centre Recovery	6,015	-	(1,504)	4,511
LCC - Mayors Hardship Fund 19-20	1,431	-	(911)	520
Other Funding	-	861	(861)	-
Big Lottery - Covid expenditure	6,718	-	(3,359)	3,359
Charity Aid Foundation - Covid surge planning	3,571	-	(893)	2,678
MVRP Flourishing Families	160,915	400,000	(560,915)	-
Participation projects and group activities				
LCC Integrated Youth & Play Service	-	66,961	(66,961)	-
Liverpool NHS CCG - GP Champs	554	-	(61)	493
LFC apprenticeship	-	15,933	(15,933)	-
Other gyro funding	-	6,087	(6,087)	-
ACES PDP	-	51,183	(51,183)	-
Youth Access	-	2,929	(2,929)	-
Youth Endowment Funding (Peer Action Collective)	5,114	-	(1,704)	3,410
Co-op Social Action	76	-	(76)	-
Aspire	-	10,161	(10,161)	-
Schools/outreach service				
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Seedlings project	-	523,665	(523,665)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - SDF - MHST	-	240,472	(240,472)	-
Cheshire & M/side - ICB /(Liverpool NHS CCG) - Primary Care Liaison	802	483,994	(483,994)	-
Liverpool Schools	-	325,867	(325,867)	-
MHST Wave 11	-	172,703	(172,703)	-
Alder Hey - MHST	-	32,426	(32,426)	-
Alder Hey - Secondary School Provision	-	50,000	(50,000)	-
Other				
Property Purchase Fund	47,186	-	(2,393)	44,793
Building Fund	9,464	-	(946)	8,518
Land Aid	746	-	(75)	671
Central Hub rebuild	2,036	-	-	2,036
Donated Services	-	47,906	(47,906)	-
	766,865	6,413,889	(6,410,583)	770,171

19. **Restricted funds (continued)**

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

	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)	-
	816,305	6,274,724	(6,324,164)	766,865

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 (HEI) - Salford University.

DHSC - Branching Out
Delivering a wide range of youth, information, advice and counselling services to address the mental health and emotional wellbeing difficulties of children and young people (11 – 25) across Liverpool, Sefton and Knowsley.

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 (aged11-25) 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.

20. **Restricted funds (continued)**

ACES PDP
A project that allows young people who are struggling as a result of their ACEs (Adverse Childhood Experiences) to be allocated to a buddy (Young Peer Researcher) to help them navigate what broader services are available that addresses their personal development (PDP) of interests and hobbies via a social prescribing model of activities.

Youth Access
Funding to co-design and deliver Youth Action training.

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.

Aspire
Funding for research into evidence based practice for self-harm.

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 SDF - MHST
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.

MHST Wave 11
YPAS allocated to host Wave 11. Recruit to train Education Mental Health Practitioners to deliver mental health services in schools as part of the National Mental Health Support Teams initiative and local Whole School Approach Strategy.

Alder Hey - MYHST (Secondments)
Mental Health Support Workers seconded by Alder Hey Hospital to deliver their practice against YPAS's delivery strategy and supported by secondment agreements.

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.

Youth Access
Funding to co-design and deliver Youth Action training.

20. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	10,184	223,356	233,540
Net current assets/(liabilities)	257,309	546,815	804,124
Net assets at 31st March 2025	267,493	770,171	1,037,664

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

	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

21. Reconciliation of net income/(expenditure) to net cash flows from operating activities	Total 2025 £	Total 2024 £
Net (expenditure)/income for the reporting period as per the statement of financial activities	19,624	(27,798)
Adjustments for:		
Depreciation charges	70,362	77,651
Loss on disposal of tangible fixed assets	316	4,709
(Increase)/decrease in debtors	34,815	(196,446)
(Decrease)/increase in creditors	401,461	(118,393)
Net cash provided by (used in) operating activities	526,578	(260,277)

22. Analysis of cash and cash equivalents	Total 2025 £	Total 2024 £
Cash in hand	1,300	813
Cash at bank	886,172	370,761
Total of cash and cash equivalents	887,472	371,574

23. Analysis of net debt	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash in hand	813	487	1,300
Cash at bank	370,761	515,411	886,172
	371,574	515,898	887,472

24. Deferred income	Under 1 year £	Over 1 year £	Total £
At 1st April 2024	-	-	-
Additions during the year	517,337	-	517,337
Amounts released to income	-	-	-
At 31st March 2025	517,337	-	517,337

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.

mitchell charlesworth
Accountants • Business Advisors

REPORT TO THE TRUSTEES ON THE MATTERS ARISING FROM THE AUDIT OF:

YOUNG PERSONS ADVISORY SERVICE
FOR THE YEAR ENDED 31 MARCH 2025

Young Persons Advisory Service
Audit Summary Memorandum
Year ended 31 March 2025

Introduction

In accordance with International Standards on Auditing (UK), we are pleased to present our Audit Summary Memorandum arising from the audit of the accounts of Young Persons Advisory Service for the year ended 31 March 2025.

The purpose of this report is to provide an overview of the entity's results and activities for the year, highlighting any key audit and accounting issues which have come to our attention during the audit. It is also prepared to assist the trustees in their consideration of the accounts and to share our recommendations for areas of improvement. It also covers any future issues for the trustees' consideration.

Scope of work

The accounts were reviewed to ensure they have been prepared in accordance with the requirements of the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice (UK GAAP) being the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Statement of Recommended Practice (SORP 2019) – 'Accounting and Reporting by Charities'.

This report includes information which has been provided by, or is based upon discussions with management and staff, in addition to the independent findings of our work.

Conclusion

We are pleased to report that subject to the discussion of the matters raised in this report, and the completion of our post balance sheet events review, it is our intention to issue an unqualified report on the accounts.

Adjustments to the accounts

There were no audit adjustments that were identified during the course of our work.

Misstatements not adjusted

No misstatements (other than those which we consider to be trivial) were identified during the course of our work that remain unadjusted and are required to be reported.

Significant deficiencies in the accounting and internal control systems

As you are aware from our letter of engagement, our audit procedures are designed towards testing the accounting and internal control systems in operation upon which we have based our assessment of the risk of material misstatement within the accounts.

Our comments, included as Appendix 1 to this document, are restricted to those areas which we feel need to be brought to the attention of the trustees.

Disclaimer

These matters came to light during the course of our normal audit tests which are designed to assist us in forming our opinion on the accounts. Our tests may not necessarily highlight all the weaknesses in internal control and accounting practices that a specific investigation might uncover and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.

The points are raised for the sole use of the trustees of Young Persons Advisory Service and must not be shown to third parties without our prior consent. No responsibility is accepted by Mitchell Charlesworth (Audit) Limited towards any party acting or refraining from action as a result of these points.

Letter of Representation

During the course of our audit, various representations were verbally made to us by management and the trustees, and we ask you for written confirmation of these in a letter of representation.

Independence

Our audit was performed in accordance with International Standards on Auditing (UK) and the Ethical Standard.

In accordance with those requirements, we are required to consider any threats to our independence arising from the provision of non-audit services, our long-term association with you, or other threats.

In our opinion, there are adequate safeguards in place that deal with any potential threats to our independence in the conduct of the audit. There are no changes in circumstances that have come to light since the issue of our Audit Planning Strategy.

Other matters

Electronic filing of accounts with Companies House

Following a change in UK company law, from 1 April 2027 all financial statements will need to be filed at Companies House electronically using software that tags the accounts into iXBRL format.

Currently the accounts prepared by yourself in Excel are drafted into Word and the accounts are submitted to Companies House in paper format.

Whilst we have the software that can produce the financial statements in a form suitable for electronic filing, the nature of the software would mean that some of the format of the notes, particularly around income and expenditure would need to be changed.

Verification of directors' identity for Companies House

You will be aware that from 18 November 2025, all directors are required to verify their identity for Companies House on the gov.uk website.

This involves taking a scan of a form of identification and taking a photograph and linking this to the charity's record at Companies House.

All directors will need to have completed this by the time the company's next confirmation statement is due which is 11 April 2026.

We take this opportunity of expressing our thanks to your staff for their assistance during the course of our work.

Please note that this report has been prepared for the sole use of the trustees of Young Persons Advisory Service. It must not be disclosed to third parties, quoted or referred to wholly or in part without our prior written consent. No responsibility is assumed by us to any other person.

If you have any queries, please contact either Philip Griffiths or Grace McAllester in the first instance.

Mitchell Charlesworth (Audit) Limited

Suites C, D, E & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

8 October 2025

Appendix 1: Deficiencies in accounting and internal control systems

Matters arising	Risk	Recommendation	Management's response
Workings and papers from trial balance to management/draft accounts			
Currently an excel spreadsheet is used to prepare backup workings to the financial statements and as part of the excel file, a draft of the financial statements themselves. The spreadsheet workings are populated simply with numbers, no formulas are used between the various cells on different sheets within the workbook. Additionally, there is not always a clear link between the figures in the trial balance taken from Sage and the figures in the various worksheets.	There is a risk that errors could occur in the spreadsheet due to the manual nature of the process.	That formulas are introduced into the workbook that would transfer figures from one sheet to another as applicable that would reduce the risk of error and should also speed up the accounts process considerably. We also recommend that the trial balance from Sage is incorporated into the workbook, and where any figures from specific nominals are split between different categories, this is built into the workings.	The point is accepted. Work has already started on bringing formulas into the workbook which will reduce the risk of error and will also help to speed up the accounts process.

YOUNG PERSONS ADVISORY SERVICE

England & Wales - Charity number 1002706

Accounts

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REPORT TO THE TRUSTEES ON THE MATTERS ARISING FROM THE AUDIT OF:

YOUNG PERSONS ADVISORY SERVICE
FOR THE YEAR ENDED 31 MARCH 2024

Young Persons Advisory Service
Audit Summary Memorandum
Year ended 31 March 2024

mitchell charlesworth
Accountants • Business Advisors

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Scope of work

The accounts were reviewed to ensure they have been prepared in accordance with the requirements of the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice (UK GAAP) being the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Statement of Recommended Practice (SORP 2019) – 'Accounting and Reporting by Charities'.

This report includes information which has been provided by, or is based upon discussions with management and staff, in addition to the independent findings of our work.

Conclusion

We are pleased to report that subject to the discussion of the matters raised in this report, and the completion of our post balance sheet events review, it is our intention to issue an unqualified report on the accounts.

Adjustments to the accounts

A schedule of the adjustments that has been agreed with Bev Gallagher-Rice is included at Appendix 1 to this report.

Misstatements not adjusted

No misstatements (other than those which we consider to be trivial) were identified during the course of our work that remain unadjusted and are required to be reported.

Significant deficiencies in the accounting and internal control systems

As you are aware from our letter of engagement, our audit procedures are designed towards testing the accounting and internal control systems in operation upon which we have based our assessment of the risk of material misstatement within the accounts.

There are no new matters in relation to internal control systems which we consider should be brought to the attention of the trustees.

Disclaimer

These matters came to light during the course of our normal audit tests which are designed to assist us in forming our opinion on the accounts. Our tests may not necessarily highlight all the weaknesses in internal control and accounting practices that a specific investigation might uncover and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.

The points are raised for the sole use of the trustees of Young Persons Advisory Service and must not be shown to third parties without our prior consent. No responsibility is accepted by Mitchell Charlesworth (Audit) Limited towards any party acting or refraining from action as a result of these points.

mitchell charlesworth
Accountants • Business Advisors

Letter of Representation

During the course of our audit, various representations were verbally made to us by management and the trustees, and we ask you for written confirmation of these in a letter of representation.

Independence

Our audit was performed in accordance with International Standards on Auditing (UK) and the Ethical Standard.

In accordance with those requirements, we are required to consider any threats to our independence arising from the provision of non-audit services, our long-term association with you, or other threats.

In our opinion, there are adequate safeguards in place that deal with any potential threats to our independence in the conduct of the audit. There are no changes in circumstances that have come to light since the issue of our Audit Planning Strategy.

Other matters

There are no other matters arising from the audit that require reporting to you.

We take this opportunity of expressing our thanks to your staff for their assistance during the course of our work.

Please note that this report has been prepared for the sole use of the trustees of Young Persons Advisory Service. It must not be disclosed to third parties, quoted or referred to wholly or in part without our prior written consent. No responsibility is assumed by us to any other person.

If you have any queries, please contact either Philip Griffiths or Stephen Easterby in the first instance.

Mitchell Charlesworth

5 Temple Square
Temple Street
Liverpool
L2 5RH

9 October 2024

Young Persons Advisory Service
Audit Summary Memorandum
Year ended 31 March 2024

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Appendix 1: Schedule of adjustments

		Debit	Credit	Impact on Profit/(Loss)
	Deficit per management accounts			(27,798)
1.	Charitable expenditure - rent	47,906		(47,906)
	Donations in kind		47,906	47,906
	Being rent free property from Liverpool City Council for North and South Hubs.			
	Deficit per draft accounts			(27,798)

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.

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.

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

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

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.

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.

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.

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.

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.

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.

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.

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

Income from:	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
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		(24,925)	(108,808)
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		656,776	1,204,742
Cash and cash equivalents as at 31st March 2024	23	371,574	656,776

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.

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

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
	19,921	61,288	81,209	1,351,861

£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.

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
	6,213,436	6,213,436	5,090,353

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
	4,290	6,072

5. Expenditure on raising funds

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Fundraising events costs	1,068	-	1,068	1,554

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

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
	5,203,578	9,150	1,112,937	6,325,665	7,087,756

£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.

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
	783,618	10,040	319,279	1,112,937	1,013,420

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

This is stated after charging:	Total 2024 £	Total 2023 £
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
	5,149,840	4,515,917

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.

14. Tangible fixed assets

Cost	Land and Buildings £	Freehold Property Improvements £	Leasehold Property Improvements £	IT Equipment £	Fixtures & Fittings £	Total £
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.

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
	43,333	61,090

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

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

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)	-
	816,305	6,274,724	(6,324,164)	766,865

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	-	270,063	(258,785)	11,278
Liverpool NHS CCG/ (Youth Mental Health Services)	69,134	-	(14,708)	54,426
Cheshire & M/side /(Knowsley NHS CCG)	420	113,000	(113,420)	-
Health Education England	365,845	930,378	(1,073,056)	223,167
Talent Match	-	9,802	(9,802)	-
Higher Education Institute	19,876	30,400	(36,149)	14,127
Liverpool NHS CCG- IMT	821	-	(821)	-
Transition Fund (Big Fund)	1,057	-	(107)	950
Program (Transformation Fund)	1,624	-	(162)	1,462
Liverpool CC - Domestic Abuse	-	69,650	(69,650)	-
J & H Rausing - Youth Centre Recovery	10,752	-	(2,732)	8,020
LCC - Mayors Hardship Fund 19-20	4,131	-	(1,204)	2,927
Other Funding	-	4,340	(4,340)	-
Big Lottery - Covid expenditure	14,382	-	(3,595)	10,787
Charity Aid Foundation - Covid surge planning	6,349	-	(1,588)	4,761
Cheshire & Merseyside - ICB -TAPPS	-	5,000	(5,000)	-
MVRP Flourishing Families	-	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)	-
	1,490,451	6,410,468	(7,084,614)	816,305

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 (HEI) - 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 (aged11-25) 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.

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.

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)

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

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

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

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.

YOUNG PERSONS ADVISORY SERVICE

England & Wales - Charity number 1002706

Accounts

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.

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.

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

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

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.

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.

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.

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.

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.

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.

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.

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

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		(24,925)	(108,808)
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		656,776	1,204,742
Cash and cash equivalents as at 31st March 2024	23	371,574	656,776

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.

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

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
	19,921	61,288	81,209	1,351,861

£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.

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
	6,213,436	6,213,436	5,090,353

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
	4,290	6,072

5. Expenditure on raising funds

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Fundraising events costs	1,068	-	1,068	1,554

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

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
	5,203,578	9,150	1,112,937	6,325,665	7,087,756

£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.

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
	783,618	10,040	319,279	1,112,937	1,013,420

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

This is stated after charging:	Total 2024 £	Total 2023 £
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
	5,149,840	4,515,917

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.

14. Tangible fixed assets

Cost	Land and Buildings £	Freehold Property Improvements £	Leasehold Property Improvements £	IT Equipment £	Fixtures & Fittings £	Total £
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.

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
	43,333	61,090

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

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

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)	-
	816,305	6,274,724	(6,324,164)	766,865

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	-	270,063	(258,785)	11,278
Liverpool NHS CCG/ (Youth Mental Health Services)	69,134	-	(14,708)	54,426
Cheshire & M/side /(Knowsley NHS CCG)	420	113,000	(113,420)	-
Health Education England	365,845	930,378	(1,073,056)	223,167
Talent Match	-	9,802	(9,802)	-
Higher Education Institute	19,876	30,400	(36,149)	14,127
Liverpool NHS CCG- IMT	821	-	(821)	-
Transition Fund (Big Fund)	1,057	-	(107)	950
Program (Transformation Fund)	1,624	-	(162)	1,462
Liverpool CC - Domestic Abuse	-	69,650	(69,650)	-
J & H Rausing - Youth Centre Recovery	10,752	-	(2,732)	8,020
LCC - Mayors Hardship Fund 19-20	4,131	-	(1,204)	2,927
Other Funding	-	4,340	(4,340)	-
Big Lottery - Covid expenditure	14,382	-	(3,595)	10,787
Charity Aid Foundation - Covid surge planning	6,349	-	(1,588)	4,761
Cheshire & Merseyside - ICB -TAPPS	-	5,000	(5,000)	-
MVRP Flourishing Families	-	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)	-
	1,490,451	6,410,468	(7,084,614)	816,305

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 (HEI) - 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 (aged11-25) 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.

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.

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)

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

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

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

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.

YOUNG PERSONS ADVISORY SERVICE

England & Wales - Charity number 1002706

Accounts

YOUNG PERSONS ADVISORY SERVICE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31st March 2022

REGISTERED NUMBER: 2596423

CHARITY NUMBER: 1002706

YOUNG PERSONS ADVISORY SERVICE

Annual Report and Financial Statements
For the year ended 31st March 2022

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YOUNG PERSONS ADVISORY SERVICE

Company Information
31st March 2022

Company number:	2596423
Charity number:	1002706
Trustees:	A G Kerr (Chairperson) H A Fessey A J Herdman A B Jones 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

Report of the Trustees
For the year ended 31st March 2022

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 2022. 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.

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
- Crisis 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

This year witnessed YPAS's COVID recovery; despite the severe impact of the pandemic, YPAS 's delivery of early intervention and prevention services to Liverpool's children, young people and families remained. This year saw the fruition of the business continuity plan which was underpinned by Respond, Recover and Thrive.

YPAS is currently in the process of preparing for a change in the NHS re-structure of funding. Nationally, the existing Clinical Commissioning Groups (CCG) will form clusters of ICB's (Integrated Care Boards) born from the national ICS (Integrated Care System). Liverpool CCG will form part of the Cheshire and Merseyside (C&M) ICB in addition to other CCG's from Knowsley, Sefton, Warrington, and St Helens. This broadens the funding opportunities and allows for a wider reach of the children and young people population across Cheshire and Merseyside.

This year has seen an increase in investment, primarily to delivery pilot projects in accordance with the Cheshire and Mersey Strategy; pilots included broadening the geographical delivery landscape specific to Knowsley (crisis) and enhancing the delivery offer in Liverpool with the inclusion of a local crisis offer.

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 centered 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.

Achievements and performance (continued)

This year, saw a significant increase in the reach of children and young people and provided a 98% increase in appointments to address their mental health and emotional wellbeing needs. 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, Future in Mind and 5 Year Forward View Strategy. YPAS has fully integrated the model geographically across all 3 x community hubs and Liverpool schools.

YPAS Reached:

- 6,420 Children and Young People
- 2,238 Parents
- 918 Families

YPAS Provided: 49,901 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

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
- 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 £6,681,845 (2021 £4,534,583). Expenditure amounted to £5,899,112 (2021 £4,678,717) resulting in the year ending with an overall surplus of £782,733 (2021 deficit £144,134) representing a surplus on restricted funds of £749,913 and a surplus on unrestricted funds of £32,820, the final balance on unrestricted funds is £196,411.

The final balance on restricted reserves is £1,490,451. However, we have budgeted for, and are expecting a deficit on restricted funds in the year ending 31st March 2023 which will 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.

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 that 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 consideration of 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 increased from the previous year and continues to be invested in from the national Health Education England (HEE) to support the evidence-based practice training of the local Health Education Institute (HEI).

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 2022 was £196,411 (2021 £163,591) in total, of which free reserves amounted to £178,248 (2021 £145,148).

As over 80% of the charity's funding in 2021/22 arose through contracts and service level agreements and this is expected to be even higher in 2022/23, the trustees have reviewed the reserves policy going forward.

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 £164,112 (2021 £119,342) 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.

H A Fessey 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, who are also the directors of Young Persons Advisory Service for the purpose of company law, are responsible for preparing the Trustees' Annual 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 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 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;
- 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.

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 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 appropriate steps to identify such relevant information and to establish that the auditors are aware of that information.

Auditors

Following the transfer of the business of Mitchell Charlesworth LLP to Mitchell Charlesworth (Audit) Limited on 15 June 2022, and having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth (Audit) Limited will be proposed at the forthcoming Annual General Meeting.

By Order of the Trustees

M Collier
Secretary

18th October 2022

Mitchell Charlesworth (Audit) Limited

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 2022

Opinion

We have audited the financial statements of Young Persons Advisory Service (the 'charity') for the year ended 31 March 2022 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 2022 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.

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.

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.

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.

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.

Mitchell Charlesworth

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

18th October 2022

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 2022

Summary Income and Expenditure Account

	Notes	Unrestricted	Restricted	Total 2022	Total 2021
Income from:		£	£	£	£
Donations and legacies	2	20,327	1,030,260	1,050,587	659,158
Charitable activities	3	6,020	5,615,191	5,621,211	3,875,425
Other trading activities	4	10,047	-	10,047	-
Total income		36,394	6,645,451	6,681,845	4,534,583
Expenditure on:					
Raising funds	5	66	-	66	-
Charitable activities	6	3,508	5,895,538	5,899,046	4,678,717
Total expenditure		3,574	5,895,538	5,899,112	4,678,717
Net income/(expenditure)		32,820	749,913	782,733	(144,134)
Total funds brought forward		163,591	740,538	904,129	1,048,263
Total funds carried forward		196,411	1,490,451	1,686,862	904,129

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 32 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Statement of Financial Activities
For the year ended 31st March 2022

Comparative information for the year ended 31st March 2021

Summary Income and Expenditure Account

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

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 32 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Balance Sheet
31st March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		321,977		348,035
Current assets					
Debtors	14	415,301		139,393	
Cash at bank and in hand		1,204,742		659,014	
		1,620,043		798,407	
Creditors					
Amounts falling due within one year	15	(255,158)		(242,313)	
Net current assets			1,364,885		556,094
Total assets less current liabilities			1,686,862		904,129
Unrestricted funds					
General funds	18		196,411		163,591
Restricted funds	19		1,490,451		740,538
Total funds	20		1,686,862		904,129

The financial statements on pages 14 to 32 were approved by the Trustees and authorised for issue on 18th October 2022 and signed on their behalf by:-

A Kerr
Trustee

Company Registration Number: 2596423

The notes on pages 18 to 32 form part of these financial statements.

YOUNG PERSONS ADVISORY SERVICE

Statement of Cash Flows
For the year ended 31st March 2022

	Notes	Total 2022 £	Total 2021 £
Cash flows from operating activities			
Net cash provided by operating activities	22	587,848	229,913
Cash flows from financing activities			
Purchase of tangible fixed assets		(42,120)	(62,261)
Change in cash and cash equivalents in the year ending 31st March 2022		545,728	167,652
Cash and cash equivalents as at 1st April 2021		659,014	491,362
Cash and cash equivalents as at 31st March 2022	23	1,204,742	659,014

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.

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

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 2022 £	Total 2021 £
Donations	19,288	-	19,288	12,025
Donated services	-	1,030,260	1,030,260	605,592
Grants - HMRC Furlough scheme	1,039	-	1,039	41,541
	20,327	1,030,260	1,050,587	659,158

£605,592 of the above income in 2021 was attributable to restricted funds and £53,566 of the above income in 2021 was attributable to unrestricted funds.

3. Income from charitable activities	Unrestricted	Restricted	Total 2022	Total 2021
Counselling and psychotherapy	£	£	£	£
Liverpool NHS CCG (Primary Care Trust)	-	1,766,541	1,766,541	1,338,211
Liverpool NHS CCG (Youth Justice Funding)	-	53,465	53,465	53,465
Liverpool NHS CCG (Spinning World)	-	89,035	89,035	87,853
Liverpool NHS CCG (CBT course)	-	214,500	214,500	10,500
Liverpool NHS CCG (18 to 25)	-	270,063	270,063	-
Knowsley NHS CCG	-	30,000	30,000	-
Health Education England	-	1,344,138	1,344,138	626,392
Other funding	6,020	10,180	16,200	8,015
Talent Match	-	117,616	117,616	120,665
Looked After Children in Education	-	-	-	13,250
Higher Education Institute	-	-	-	117,465
Liverpool CC - Domestic Abuse	-	15,000	15,000	60,000
Equal Access in Mind	-	-	-	36,585
J&H Rausing – Youth Centre Recovery	-	78,750	78,750	-
LCVS Holiday Activity Fund	-	7,840	7,840	-
Big Lottery - Covid expenditure	-	-	-	42,000
Charity Aid Foundation - Covid surge planning	-	-	-	60,050
Community Foundations	-	-	-	18,006
Drop in and group activities				
LCC Integrated Youth & Play Service	-	59,099	59,099	59,099
Other gyro funding	-	5,939	5,939	1,650
Youth Endowment Funding (Peer Action Control)	-	208,621	208,621	-
Schools outreach services				
Liverpool NHS CCG - Seedlings project	-	190,286	190,286	187,760
Liverpool NHS CCG (Green Paper)	-	233,528	233,528	209,718
Liverpool NHS CCG - Primary Care Liaison	-	471,499	471,499	465,239
Liverpool Schools	-	280,372	280,372	227,559
Alder Hey - Secondary School Provision	-	168,719	168,719	131,943
	6,020	5,615,191	5,621,211	3,875,425

£3,872,065 of the above income in 2021 was attributable to restricted funds and £3,360 of the above income in 2021 was attributable to unrestricted funds.

4. Income from other trading activities	Unrestricted funds	
	Total 2022	Total 2021
	£	£
Fundraising events	10,047	-

5. Expenditure on raising funds	Unrestricted funds	
	Total 2022	Total 2021
	£	£
Fundraising events costs	66	-

Notes to the Financial Statements
Year ended 31st March 2022

6. Analysis of expenditure on charitable activities	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2022 £	Total 2021 £
Counselling and psychotherapy					
Liverpool NHS CCG (CAMHS)	1,101,711	-	244,416	1,346,127	1,419,140
Liverpool NHS CCG (Youth Justice Funding)	44,579	-	8,886	53,465	53,465
Liverpool NHS CCG (Spinning World)	74,604	-	14,431	89,035	87,853
Liverpool NHS CCG (CBT course)	192,474	-	22,026	214,500	10,500
Department of Health & Social Care (Beyond a Place of Safety)	18,333	-	-	18,333	19,759
Liverpool NHS CCG (CAMHS N3 installation)	-	-	-	-	129
Liverpool NHS CCG (18 to 25)	248,037	-	22,026	270,063	-
Liverpool NHS CCG (Youth Mental Health Services)	14,757	-	-	14,757	14,817
Knowsley NHS CCG	29,580	-	-	29,580	-
Health Education England	923,486	-	171,720	1,094,606	723,304
Higher Education Institute	6,884	-	-	6,884	195,744
Talent Match	95,438	-	22,178	117,616	120,665
Looked After Children in Education	-	-	-	-	13,250
Liverpool NHS CCG - IMT	822	-	-	822	822
Transition Fund (Big Fund)	117	-	-	117	130
Program (Transformation Fund)	180	-	-	180	200
Liverpool CC - Domestic Abuse	7,405	-	7,595	15,000	60,000
J&H Rausing – Youth Centre Recovery	57,137	-	10,861	67,998	-
Equal Access in Mind	-	-	-	-	36,585
LCVS Holiday Activity Fund	7,840	-	-	7,840	-
Other	17,481	-	-	17,481	12,024
LCC - Mayors Hardship Fund 19-20	1,204	-	-	1,204	1,569
Other Restricted Funding for Equipment	-	-	-	-	1,886
Big Lottery - Covid expenditure	3,596	-	-	3,596	24,022
Charity Aid Foundation - Covid surge planning	2,116	-	-	2,116	51,585
Community Foundations	-	-	-	-	18,006
Drop in and group activities					
LCC Integrated Youth & Play Service	51,504	-	7,595	59,099	59,099
Liverpool NHS CCG - GP Champs	94	-	-	94	180
Gyro funding	5,939	-	-	5,939	1,650
Youth Endowment Funding (Peer Action Collective)	96,370	33,800	23,241	153,411	-
Schools outreach service					
Liverpool NHS CCG - Seedlings	133,208	-	57,078	190,286	187,760
Liverpool NHS CCG (Green Paper)	131,308	-	35,849	167,157	133,349
Liverpool NHS CCG - Primary Care Liaison	387,819	9,150	75,420	472,389	466,130
Liverpool Schools - Seedlings	223,294	-	57,078	280,372	227,559
Alder Hey - Secondary School Provision	158,390	-	10,329	168,719	131,943
Donated services	1,030,260	-	-	1,030,260	605,592
	5,065,967	42,950	790,129	5,899,046	4,678,717

£5,895,538 (2021 £4,675,298) of the above costs were attributable to restricted funds and £3,508 (2021 £3,419) were attributable to unrestricted funds.

7. Analysis of support costs

	Counselling Psychotherapy direct £	Drop in & group activity £	School Outreach Service £	Total 2022 £	Total 2021 £
Governance	8,681	511	3,909	13,101	12,425
Finance salaries	18,410	1,084	8,290	27,784	28,281
HR and general administration salaries	91,316	5,378	41,120	137,814	94,653
Management salaries	173,734	10,233	78,235	262,202	287,385
Other overheads	229,559	13,697	105,972	349,228	293,100
	521,700	30,903	237,526	790,129	715,844

Total support costs are apportioned on a per capita basis.

8. Net income for the year

This is stated after charging:	Total 2022 £	Total 2021 £
Depreciation	68,178	64,361
Loss on disposal of tangible fixed assets	-	387
Auditors' remuneration		
- current year	7,270	6,690
- non audit services	5,831	5,735
Operating lease rentals	17,365	15,166

9. Auditor's remuneration

	Total 2022 £	Total 2021 £
Fees payable to the charity's auditor (and its associates) for the audit of the charity's annual accounts	7,270	6,690
Fees payable to the charity's auditor (and its associates) for other services:		
Other services	5,831	5,735

10. Staff costs and numbers

	Total 2022 £	Total 2021 £
Salaries and wages	3,313,634	2,985,914
Social security costs	297,780	270,680
Pension costs	69,972	66,225
	3,681,386	3,322,819

The average number of employees (based on full time equivalents) during the year was as follows:	2022 Number	2021 Number
Total	115	106

10. Staff costs and numbers (continued)

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

	2022 Number	2021 Number
£60,001 - £70,000	-	1
£70,000 - £80,000	1	-

In addition to the above staff Alder Hey Hospital seconded staff at a cost of £982,354 (2021 £557,686) this has been treated as an in-kind donation, see note 2.

11. Trustees' and key management personnel remuneration and expenses

	Total 2022	Total 2021
Remuneration of key management personnel	235,611	258,569

The charity considers its key management personnel to comprise the Chief Executive Officer, Senior Operational 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 (2021: £Nil), and none of them were reimbursed any expenses (2021: £Nil).

There were no other related party transactions (2021: None).

12. Taxation

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

13. Tangible fixed assets

Cost	Land and Buildings £	Freehold Property Improvements £	Leasehold Property Improvements £	IT Equipment £	Fixtures & Fittings £	Total £
At 1st April 2021	99,835	217,003	184,735	266,087	81,396	849,056
Additions	-	-	-	36,981	5,139	42,120
At 31st March 2022	99,835	217,003	184,735	303,068	86,535	891,176
Depreciation						
At 1st April 2021	45,470	184,416	77,456	148,069	45,610	501,021
Charge for the year	2,393	3,259	19,615	32,680	10,231	68,178
At 31st March 2022	47,863	187,675	97,071	180,749	55,841	569,199
Net book value						
At 31st March 2022	51,972	29,328	87,664	122,319	30,694	321,977
At 31st March 2021	54,365	32,587	107,279	118,018	35,786	348,035

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

14. Debtors

	2022 £	2021 £
Grants receivable	357,884	102,006
Trade debtors	-	9,448
Prepayments and accrued income	39,010	26,591
Other debtors	18,407	1,348
	415,301	139,393

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	44,276	17,392
Accruals and deferred income	14,310	135,087
Social security and other taxes	193,035	78,114
Other creditors	3,537	11,720
	255,158	242,313

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

16. Commitments under operating leases

At 31st March 2022 the charity had aggregate annual commitments under non-cancellable operating leases as set out below:-

	2022	2021
	£	£
Operating leases which expire:		
within one year	19,919	10,272
within 2 to 5 years	60,860	24,987
greater than 5 years	230	-
	81,009	35,259

17. 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.

18. Unrestricted funds

	As at 1st April 2021	Income	Expenditure	As at 31st March 2022
	£	£	£	£
General fund	163,591	36,394	(3,574)	196,411

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

	As at 1st April 2020	Income	Expenditure	As at 31st March 2021
	£	£	£	£
General fund	110,084	56,926	(3,419)	163,591

Notes to the Financial Statements
Year ended 31st March 2022

19. Restricted funds	As at 1st April 2021 £	Income £	Expenditure £	As at 31st March 2022 £
Counselling and psychotherapy				
Liverpool NHS CCG/ (CAMHS)	153,230	1,766,541	(1,346,127)	573,644
Liverpool NHS CCG/ (Youth Justice Funding)	-	53,465	(53,465)	-
Liverpool NHS CCG (Spinning World)	-	89,035	(89,035)	-
Liverpool NHS CCG - (CBT course)	-	214,500	(214,500)	-
Depart of Health & S. C. (Beyond a Place of Safety)	87,386	-	(18,333)	69,053
Liverpool NHS CCG - (18 to 25)	-	270,063	(270,063)	-
Liverpool NHS CCG/ (Youth Mental Health Services)	83,891	-	(14,757)	69,134
Knowsley NHS CCG	-	30,000	(29,580)	420
Health Education England	116,313	1,344,138	(1,094,606)	365,845
Talent Match	-	117,616	(117,616)	-
Higher Education Institute	26,760	-	(6,884)	19,876
Liverpool NHS CCG- IMT	1,643	-	(822)	821
Transition Fund (Big Fund)	1,174	-	(117)	1,057
Program (Transformation Fund)	1,804	-	(180)	1,624
Liverpool CC - Domestic Abuse	-	15,000	(15,000)	-
Julia & Hans Rausing - Youth Centre Recovery	-	78,750	(67,998)	10,752
LCVS Holiday activity fund	-	7,840	(7,840)	-
LCC - Mayors Hardship Fund 19-20	5,335	-	(1,204)	4,131
Other Funding	-	10,180	(10,180)	-
Big Lottery - Covid expenditure	17,978	-	(3,596)	14,382
Charity Aid Foundation - Covid surge planning	8,465	-	(2,116)	6,349
Participation projects and group activities				
LCC Integrated Youth & Play Service	-	59,099	(59,099)	-
Liverpool NHS CCG- GP Champs	799	-	(94)	705
Other gyro funding	-	5,939	(5,939)	-
Youth Endowment Funding (Peer Action Collective)	-	208,621	(153,411)	55,210
Schools/outreach service				
Liverpool NHS CCG - Seedlings project	-	190,286	(190,286)	-
Liverpool NHS CCG (Green Paper)	163,824	233,528	(167,157)	230,195
Liverpool NHS CCG - Primary Care Liaison	3,564	471,499	(472,389)	2,674
Liverpool Schools	-	280,372	(280,372)	-
Alder Hey - Secondary School Provision	-	168,719	(168,719)	-
Other				
Property Purchase Fund	54,365	-	(2,393)	51,972
Building Fund	12,983	-	(1,298)	11,685
Land Aid	1,024	-	(102)	922
Donated Services	-	1,030,260	(1,030,260)	-
	740,538	6,645,451	(5,895,538)	1,490,451

19. Restricted funds (continued)

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

	As at 1st April 2020 £	Income £	Expenditure £	As at 31st March 2021 £
Counselling and psychotherapy				
Liverpool NHS CCG (CAMHS)	234,159	1,338,211	(1,419,140)	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)	-
	938,179	4,477,657	(4,675,298)	740,538

19. **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 aged: 12-18 years who are at risk of 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.

Knowsley NHS CCG
To support children's and young people's mental health and emotional wellbeing through a range of therapeutic approaches and support including a YIACS model (Youth Information Advice and Counselling).

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 (HEI) - 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 10-18 years who have experienced and at are risk of domestic abuse.

Julia & Hans Rausing Trust - Youth Centre Recovery
To help provide support and aid recovery following the Covid 19 pandemic to ensure we can maintain our full range of activities.

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

LCVS - Holiday Activity fund
To provide activities and stimulation in order to promote mental wellbeing in young people under our holiday activities playscheme during the summer months.

19. **Restricted funds (continued)**

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.

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.

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.

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 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.

20. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	18,163	303,814	321,977
Net current assets	178,248	1,186,637	1,364,885
Net assets at 31st March 2022	196,411	1,490,451	1,686,862

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

	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

21. Reconciliation of net income/(expenditure) to net cash flows from operating activities	Total 2022 £	Total 2021 £
Net (expenditure)/income for the reporting period as per the statement of financial activities	782,733	(144,134)
Adjustments for:		
Depreciation charges	68,178	64,361
Loss on disposal of tangible fixed assets	-	387
(Increase)/decrease in debtors	(275,908)	167,475
Increase in creditors	12,845	141,824
Net cash provided by (used in) operating activities	587,848	229,913

22. Analysis of cash and cash equivalents

	Total 2022 £	Total 2021 £
Cash in hand	407	1,223
Cash at bank	1,204,335	657,791
Total of cash and cash equivalents	1,204,742	659,014

23. Analysis of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash in hand	1,223	(816)	407
Cash at bank	657,791	546,544	1,204,335
	659,014	545,728	1,204,742

24. Deferred income

	Under 1 year £	Over 1 year £	Total £
At 1st April 2021	121,740	-	121,740
Amounts released to income	(121,740)	-	(121,740)
At 31st March 2022	-	-	-

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.

YOUNG PERSONS ADVISORY SERVICE

England & Wales - Charity number 1002706

Accounts

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

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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.

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 polices, 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.

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

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.

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.

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.

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.

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.

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.

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.

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.

Mitchell Charlesworth

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

Chartered Accountants
Statutory Auditor

6 October 2021

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		56,926	4,477,657	4,534,583	3,914,290
Expenditure on:					
Raising funds	5	-	-	-	78
Charitable activities	6	3,419	4,675,298	4,678,717	3,812,325
Total expenditure		3,419	4,675,298	4,678,717	3,812,403
Net income/(expenditure)		53,507	(197,641)	(144,134)	101,887
Total funds brought forward		110,084	938,179	1,048,263	946,376
Total funds carried forward		163,591	740,538	904,129	1,048,263

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		16,879	3,897,411	3,914,290
Expenditure on:				
Raising funds	5	78	-	78
Charitable activities	6	6,972	3,805,353	3,812,325
Total expenditure		7,050	3,805,353	3,812,403
Net income		9,829	92,058	101,887
Total funds brought forward		100,255	846,121	946,376
Total funds carried forward		110,084	938,179	1,048,263

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		659,014		491,362	
		798,407		798,230	
Creditors					
Amounts falling due within one year	15	(242,313)		(100,489)	
Net current assets			556,094		697,741
Total assets less current liabilities			904,129		1,048,263
Unrestricted funds					
General funds	19		163,591		110,084
Restricted funds	20		740,538		938,179
Total funds	21		904,129		1,048,263

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		(62,261)	(125,278)
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		491,362	376,685
Cash and cash equivalents as at 31st March 2021	23	659,014	491,362

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.

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

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	-
	53,566	605,592	659,158	623,405

£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.

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
	3,360	3,872,065	3,875,425	3,290,113

£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

5. Expenditure on raising funds

	Unrestricted funds	
	Total 2021 £	Total 2020 £
Fundraising events costs	-	78

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
	3,953,723	9,150	715,844	4,678,717	3,812,325

£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.

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
	496,011	7,433	212,400	715,844	570,152

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

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
Fees payable to the charity's auditor (and its associates) for other services:		
Other services	5,735	3,855

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
	3,322,819	2,462,064

The average number of employees (based on full time equivalents) during the year was as follows:	2021 Number	2020 Number
Total	106	81

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.

13. Tangible fixed assets

Cost	Land and Buildings £	Freehold Property Improvements £	Leasehold Property Improvements £	IT Equipment £	Fixtures & Fittings £	Total £
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.

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
	770,593	793,218
Measured at amortised cost		
Trade creditors	17,392	2,533
Accruals and other creditors	13,646	27,105
	31,038	29,638

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
	35,259	37,627

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

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

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)	-
	938,179	4,477,657	(4,675,298)	740,538

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)	-
	846,121	3,897,411	(3,805,353)	938,179

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 (HEI) - 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.

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

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.