

CROYDON YOUTH INFORMATION & COUNSELLING SERVICE LIMITED
(Limited by guarantee)

Known as
CROYDON DROP IN (CDI)

COMPANY NO: 03092355
CHARITY NO: 1049307

REPORT AND AUDITED ACCOUNTS

for the year ended
31st March 2024

SIMPSON WREFORD & PARTNERS
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
Suffolk House
George Street
Croydon CR0 0YN

Croydon Youth Information & Counselling Service Limited

Status:	Company Limited by Guarantee No. 03092355 incorporated on 17 August 1995 Charity registration No. 1049307 The Company's governing document is its Memorandum and Articles of Association incorporated 17 August 1995.
Secretary and Registered Office:	Nicola Newman 132 Church Street Croydon CR0 1RF
Trustees:	Mr. Roger King (Chair) Mrs. Anne Smith (Vice Chair) Mrs. Jill Keehan (Treasurer) Mrs. Janet Austin Ms. Queenie Chizea (resigned Sept 2023) Ms. Shannen Doherty (resigned Sept 2023) Ms. Rhianne Elleston Mr. Basil Morris Ms. Carolyn Osbourne (resigned Feb 2024) Mr. Alkan Shenyuz (resigned Sept 2023)
Chief Executive Officer:	Mr Shaun Polley (appointed Sept 2024) (previously Mr. Gordon Knott resigned August 2024)
Auditor:	Simpson Wreford & Partners Chartered Accountants and Statutory Auditors Suffolk House George Street Croydon CR0 0YN
Bankers:	The Co-operative Bank Plc 91 George Street Croydon CR9 3QT
Solicitors:	Streeter Marshall 74 High Street Croydon CR9 2U

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31st March 2024

The members of the Board of Trustees of the charitable company, present their annual report together with the audited accounts for the year ended 31st March 2024. The reference and administrative information is set out on page 1.

Our purpose and activities

The objects of the charitable company are the advancement of education, the furtherance of health and relief of poverty, distress and sickness of young people in the community of Croydon and the surrounding areas in accordance with its Memorandum and Articles of Association.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing their objectives and activities and in the planning of future activities. They have also considered the guidance 'Public Benefit: Running a Charity (PB2)'. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the Public Benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees, the charity operates a strict policy of no discrimination on any grounds.

Review for the year: Activities, Achievements and Performance

A reminder from the individuals with whom we have worked this year of why we do what we do...

"I am stronger than I thought, I didn't feel worthy or valuable and I felt weak. I have learnt that when it is dark there is always light and I can get through. I strive for that. I am feeling better about myself."

"I had the opportunity to talk about my emotional state of mind with the counsellor and to others outside of counselling."

"I didn't realise how much I had to deal with and how much was on my shoulders. I am overwhelmed by my thoughts sometimes."

"I think you should be in our school more often. You're amazing and very comforting, I also love how you are so understanding. Overall, I love Outreach."

"You came to my school before and the work you do is really good. I know I can come on the bus if I need to talk."

"I was at a stage where I really needed a leg up in life, I feel like you and your service have really given me the support to reach goals I didn't think I could achieve."

"At the beginning talking about my Nan, because I was scared of how I might react (cry) and not knowing how to keep it in, but I realised I don't need to keep my tears in but to show my emotions and not feel bad. Counselling has truly made things a lot easier and understandable for me thank you."

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31st March 2024

Review for the year: Activities, Achievements and Performance (continued)

As a self-respecting Charity and independent Voluntary Sector organisation, CDI continues to live large and breathe deep in response to meet the fluctuating needs of local children, young people and families. This year's activities continue to be influenced by the post-pandemic fallout, the tough economic landscape and the realities of sustaining self, family and community in 2024 Britain. The Trustees extend our sincerest thanks and deepest regard for the work in which our staff are engaged.

Principles for our work

We continue to believe in a compassionate, creative and person-centred approach to our work where the offer of a genuine, helping relationship is central to a successful outcome. We look for the bigger picture, are less interested in a single 'diagnosis' or a judgement on a presenting issue. We are committed to a big-hearted, holistic response to individuals that takes into account socio-economics, politics, systemic inequalities and historic discrimination that hugely impact on our beneficiaries. We still believe in 'doing with' not 'doing to' meaning we encourage our committed workforce of paid and volunteer colleagues to make sure we offer honest and stability presence and to respond the best we can to the fluctuating needs of the local community.

Our charity's stated (utopic) Vision...

One day there will be no requirement for our services; there will be no adverse childhood experiences, we will have neutralised climate change and everyone in the community has the means to survive, has shelter, food, education, employment and many healthy relationships.

And our Value statement...

We safeguard the welfare of Children, Young People & Families • We have a shared purpose and a positive intent • We are willing to change • We are opinionated but adaptable • We encourage courage over comfort • We believe innovation comes from being different and being creative • We treasure participation, involvement and feedback • We use evidence-based practice using the evaluation to know what's working & what isn't • We work in lots of partnerships because we know we can't do this alone • If the CDI team can't help, then we will try to find someone who can

Children and Young People remain at the centre of the picture

We live and work with a backdrop of austerity measures imposed on the community since 2008, dismantling of youth services, embedded discrimination, welfare benefit reform, a narrow educational curriculum, insufficient housing stock and no true parity of investment in Children's Mental Health. Individuals continue to come through our front door wishing (and needing) to explore their circumstances, their thoughts, feelings and the options open to them in order to live as best as possible given the circumstances that surround them.

We remain committed at CDI to come alongside the community for as long as it takes to help make a difference.

Our services:

- Advice, Rights & Advocacy
- Care For Croydon Collective
- Counselling in the Community
- Counselling in Educational Settings
- Mental Health Support Team in schools and academies
- Outreach & Talkbus
- Parent & Infant Relationship Service
- The Young People's Team

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2024

Working with Children, Young People and Families

All the data and feedback from our activities continues to be published in our quarterly Whole Service Monitoring Reports with a summary provided in our Annual Review. The activities detailed below remain central to the achievement of CDI's aims and objectives.

Advice & Rights Advocacy

Jacqui Henry, our Advice, Rights & Advocacy (A&RA) Manager works with children, young people and families who present with issues such as Disability, Learning Difficulties, insecure Housing, School Exclusions, Domestic Abuse, Sourcing Food, Welfare Benefits & applications for EHCPlans. We continue to evidence that every individual, without exception, brings with them connected concerns around their emotional well-being and mental health.

The number of consultations offered rose again on last year to 583 with 100% of appointments attended, no cancellations. The main sources of referral were Self, Social Care, Schools, GPs, via the internet and from other CDI projects. 90% accessing AR&A were female whilst our BME communities were represented by an average of 90% of clients in the caseload.

We were successfully reaccredited this year by Advice Quality Standard and we used the accreditation to consolidate our local voluntary sector Advice Services Alliance with Citizens Advice, MIND, South West London Legal and Age UK to come together in the effort to try to maintain everyone's service provision and funding levels. We still have funds from the original £5k grant from the Council's Household Support Fund which we have carefully used over the year to purchase school uniforms, children's clothing, a gym membership and essential white goods for families. In January the Church Tenements Trust agreed to give us £750 per year to keep this Fund sustained.

Care For Croydon Collective

Tanya Wallis leads this bi-monthly online forum which was born in the pandemic and continues to flourish as a unique offer that has now gone national with its audience. Set up initially for the workforce we invite parents, carers, foster carers and adoptive parents to join us. The purpose being to share good practice, opinions and experiences. This year we had presentations that included 'Behaviour That Challenges' with Tim Richards, showed 'A Cronx Tale' film with Chardine Makaveli-Singh, Mick Cooper 'Psychology at the Heart of Social Challenge', Lou Moultrie focusing on Domestic Abuse 'We Have A Voice' and Robyn Steward leading a session on 'A For Autism'.

Counselling in the Community for 10-25 year olds

For the 3rd year running, referrals increased, to 547 young people and our waiting time for counselling to begin post-assessment is currently at 18-20 weeks. 2,970 sessions were offered with 84% of young people in counselling aged under 18, 72% identified as female, 23% male and 4% identified as non-binary and/or transgender whilst over 50% were from a BAME heritage. We delivered our community counselling services with a team of volunteer counsellors, paid counsellors and clinical supervisors.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31st March 2024

Counselling in the Community for 10-25 year olds (continued)

The number of children referred to us from CAMHS still accounts for 60% of our total referrals whilst other referral sources include self, GPs, families & friends, Social Care, Schools and Adult Mental Health Services. 10% of young people assessed for counselling are Children Looked After or Care Leavers, 10% have issues around autism whilst the main presenting issues this year were anxiety, depression, bullying, eating issues, family relationships, identity, isolation, bereavement, friendships, school, self harm, suicidal ideation, anger, discrimination, neglect, panic attacks, sleeping difficulty, gang related, parental mental health, impact of social media & self-esteem.

Counselling in Educational Settings

Our colleagues in educational settings continued to accommodate us on site and we maintained counselling services at Elmwood Junior School, Harris Croydon Primary, Harris Academy South Norwood, Harris Academy Beulah Hill, St Nicolas School, Oasis Academy Shirley Park and Forest Academy.

In our schools' services we counselled 210 children and young people in Primary, Secondary and Special Schools with 65% from a BAME heritage, offering a total of 1,517 sessions. The feedback we receive from young people indicates they continue to appreciate being able to access an independent, therapeutic service that is on-site. The main presenting concerns for these children were anxiety, family and peer relationships, bereavement & loss, self-harm, low mood, anger and school-related issues.

The Mental Health Support Team

This year Wave 6 consolidated its delivery in All Saints Primary, Archbishop Tenison's CofE High School, Beulah Nursery & Infant School, Cypress Primary School, Forest Academy Primary School, Harris Academy South Norwood, Harris Invictus Academy, John Wood Nursery & Infant School, Norbury Manor Primary, Oasis Academy Arena, Robert Fitzroy Secondary School, Rockmount Primary, The Minster Junior School, The Minster Nursery & Infant School.

Our new Children's Wellbeing Practitioner (CWP) trainee, two Emotional Mental Health Practitioners, one EMHP trainee and two Counsellors received 344 referrals and offered 2,102 sessions to 230 young people whilst the partnership with Off The Record overall engaged with 28 Croydon schools with a remit to reach a school population of 16,000 children and young people.

56% of young people (53% female, 47% male) were from BME communities whilst the main presenting issues for all genders were anxiety, behavioural issues, low mood and self-harm.

Our partnership with Off The Record was awarded the commission to deliver the new Wave 12 and we will be recruiting for this in September with a remit to service delivery commencing in January 2025.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31st March 2024

Outreach & Talkbus

We took delivery of Lorn, our new Talkbus in July 2023 and continued to deliver the service across 50+ sites in the Borough.

We completed the Young Londoners project and focused on the other components of Outreach which include Go Further Go Higher, Safe Space, Help Is At Hand (our parent/carer helpline) and commenced work on a pilot funded by the NHS in partnership with Off The Record in Croydon Custody Suite

This year Talkbus delivered over 490 sessions out and about in the Borough and supported over 4,256 individuals, 60% of whom were under 16's, with 55% identifying as male/45% female and the proportion of young people accessing Talkbus from BME communities this year being 53% on average. The remaining balance of the footfall was made up by parents, carers and professionals who access the Talkbus looking for support for young people with whom they live, support or work. The main issues presented this year were Low Mood, Stress, Suicidal Ideation, Self Harm, Relationships, Personal Safety, Healthy Living, Sexual Health, School, Careers/Education, Bullying, Housing, Self Esteem and looking for General Information, Advice & Guidance.

Due to funding expiring Clinton Waller, Outreach Manager, and therapist Durim Dogani, were obliged to finish working with Shpresa, a charity supporting young Albanians, although we continue to make funding bids to support our work with this great organisation.

In April 2024 we are launching 2 new projects. Firstly, one funded by the Maudsley Charity which will see us hosting CAMHS workers aboard the Talkbus in the community for the first time and secondly we will be launching The A (for Autism) Team who will operate from under the Outreach umbrella.

Sonia Garnett and Jess Walker continued to grow the Young People's Team and we used a commission from the NHS to lead on a Borough-wide project to bring together all the Croydon Young People's Participation Groups into a Mental Health Alliance. The group were involved in a number of focus & consultation groups, recruitment panels and had a trip out to Streatham Ice Rink.

Parent & Infant Relationship Service

PAIRS works in partnership with the Local Authority's Family Hub Start For Life service to deliver early interventions and support services to expectant families, and parents/carers who have babies/children up to 2 years old. During this financial period our team has actively worked with over 33 families with good outcomes and feedback from the families. Due to the intensity of the work we are alongside families for, on average, 9 months.

We successfully recruited a new therapist Maria Zahedi to the team this year. Charlotte, one of our keyworkers, commenced Systemic Practice training and the PAIRS team started Video Interaction Guidance (VIG) training as part of the SFL Family Hubs offer. They also undertook Mellow Parenting co-facilitation. We have just advertised for a third keyworker.

This year saw a rise in referrals with complex mental health concerns whilst other presenting issues included Parental Confidence, Parental Mental Health, Isolation, Low Mood, Emotional Social & Behavioural issues, Anxiety and Domestic Abuse with an ever present significant number of safeguarding concerns.

The sources of referrals came from Adult Mental Health, Midwifery, Social Care, Health Visitors, the Police and the Local Authority's Early Help services.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31st March 2024

Funding and Posts

The Board of Trustees will support the current programme of delivery and staff team; funding reviews are undertaken regularly following the Fundraising Strategy and new applications will be made in accordance with the charity's Business Plan. The Trustees express their thanks to Selina Rice who continues to work with us as Fundraising Consultant. Funds for the year 2024/25 have been identified and contracts that are due to conclude are addressed appropriately with new funding applications written wherever and whenever possible. Delay in securing these new funds will be met, as far as is possible, from the charity's unrestricted reserves.

Needs will continue to be identified by the staff delivering the distinct services in consultation with the young people and parent/carers, and targeted applications will continue to be made to support all our services.

During this year the charity's activities were funded by grants from and service level agreements with:

- London Borough of Croydon (LA)
- LA & SWLICB Joint Commission of Counselling & IAG (Open Access)
- NHS South West London ICB (Children's & Adult Services)
- NHS Mental Health Investment Standard
- NHS England/CYP Workforce
- Children in Need
- Church Tenements Trust
- Garfield Weston
- National Lottery Community Fund

We are ongoingly grateful for the support that has been provided from these funders and their commissioners because without their support absolutely none of this is possible. The Trustees would also like to sincerely thank the individuals and church groups for their financial contributions in supporting us with financial donations and with their time and sharing of experience.

Staffing and Volunteers

The Trustees welcome this opportunity to absolutely thank our dedicated workforce whose shared purpose and intent is to support our local community to the best of our abilities, whilst consistently going above and beyond and carrying out duties with integrity and creativity.

As a voluntary sector service, we understand the key role that volunteers have and how much you contribute to the support of local services. In return we hope to see volunteers gaining experience which can help them gain self-confidence in their capabilities and empower them to access paid employment or engage in meaningful activity.

Our impact and outcomes are documented in our Quarterly and Annual Reports that are available on our website and distributed throughout the year to commissioners and other interested parties.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31st March 2024

Into The Future

This year we have redesigned our website, created new publicity materials, built up the Staff Handbook, invested in MeLearning online professional development and delivered 5 Learning & Development Days (Level 3 Safeguarding/Queer Mental Health for Young People/Disability Awareness/Conflict Resolution/Learning & Learning Styles).

We are very proud of the fact that the Nicola Boswell Memorial Fund has now helped support 35 individuals pursue their career and entrepreneurial ambitions.

Although we were striving for a year of consolidation, we have increased the number of staff on the payroll to 52, at the end of the year and again increased the yearly turnover. We recognise that our efforts come with a cost attached and we have recognised this by continuing to commission an Employee Assistance Programme, were able to offer a salary increment to paid staff, held the yearly Residential Retreat and delivered two six-monthly We Thrive staff wellbeing surveys, the most recent of which achieved a 100% staff completion rate.

In practical terms we have continued to embed better awareness and practice around Equality, Diversity & Inclusion, recruited more IAPT Recruit To Train trainees, published and promoted 'A For Autism' and sustained all our delivery. We need to maintain our current financial position, move towards better marketing and promotion of the charity, recruit more Trustees, procure a new Client Relationship Management database, promote our new workshop/film 'A Cronx Tale' and initiate our new A (for Autism) Team service.

We are a naturally 'can-do' charity brimming with curiosity and creativity however we have to be realistic about matching capacity to ongoing demand on us whilst maintaining our self-care. We will continue to promote kindness and compassion in pursuit of our professional and socially-just service delivery.

In the Annual Report this year our CEO used the quote 'Fail we may, but sail we must' and it is towards that ambition we continue to aspire.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2024

Financial Review

The financial management of our charity is very important to us all and we have great transparency in how and where our funds are directed.

At the end of this year, our reserves totalled £1,124,019, of which £111,393 were restricted in use. The reserves comprise £322,441 held in our bank accounts, £ 135,630 invested in fixed assets and a surplus of debtors over creditors of £665,948. Our income for the year was £1,922,794, a 25% increase over last year and our expenditure was £1,576,186, 2% more than last year. As a result, we made a surplus for the year of £346,608. Much of this surplus arose in March 2024, when we were allocated additional funding by SWL NHS. Our budget for 2024/25 predicts that we will incur a deficit for the year and the surplus we made this year will be used to fund this deficit and also to expand our activities in 2024/25, particularly in the support of young people facing neurodiverse conditions.

As a charity we continue to be very efficient in the use of our funds. This is due in part to the time and commitment of our Treasurer, Jill Keehan, who assisted and supported the CEO and our Deputy CEO, Nicola Newman. Jill's overview of our financial capabilities and risks continues to be invaluable to the senior management team and trustees.

We record thanks to Jill, and to Nicola, our Company Secretary for the efficient manner in which our records are maintained.

Reserves Policy

The management committee have established a policy whereby the unrestricted funds not invested in tangible fixed assets (the 'free reserves') held by the charity should be between 3 and 6 months of the resources expended, which equates to between £394,046 and £788,092. As at 31st March 2024 the accounts show general unrestricted reserves of £503,562, (£1,012,626 when designated funds are included). The figure of £503,562 represents 3.8 months of last year's expenditure. The directors have decided to allocate some of the unrestricted funds to designated projects to ensure the continued existence & expansion of the charity. It has been recommended that if the charity's unrestricted reserves fall below £100,000 then an emergency meeting of the trustees should take place to discuss immediate action.

Our reserves are reviewed regularly, so that the trustees can decide on the appropriate use of them. The trustees and CEO examine ways of ensuring that there is appropriate 'contingency' funding to support time-bound projects.

Trustees

The Trustees of the charitable company during the year and up to the date of signing this report are listed on page 1

The trustees, as members of the charitable company, undertake to contribute to the company £1 in the event of the company being wound up and having debts and liabilities which it cannot meet from its assets.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2024

Structure, Governance & Management

Governing Document

Croydon Youth Information and Counselling Service Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the chair of the trustees is nominated by the membership and Board of Trustees. The trustees have the power to co-opt further members to fill specialist roles. The trustees also have the power to appoint further trustees throughout the year, which numbers should not exceed one third of the total number of trustees. At each general meeting all trustees retire and may be reappointed. Further trustees may be elected if recommended by the existing trustees, and after written notice.

All members are circulated with invitations to nominate trustees prior to the AGM, advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an induction meeting with the Chair and CEO to brief them on their legal obligations under charity & company law, awareness of the potential for conflict of interest and the Charity Commission guidance on public benefit; and to inform them of 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 they are invited to meet key employees and other trustees. Trustees are encouraged to attend internal and appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity. The Board meets bi-monthly and there is a sub-committee covering Finance & General Purposes, which meets bi-monthly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and development. The salary of the chief executive is determined by the trustees, utilising voluntary sector pay scales as guidance.

Charity Governance Code

Currently the Board of Trustees oversees the charity's governance policies and procedures. All work undertaken is in line with the Charity Governance Code which although not a legal or regulatory requirement, it sets the principles and recommended practice for good governance. The charity recognises that good governance is fundamental to its success and strives to develop high standards of governance.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2024

Risk management

The trustees have a risk management strategy which comprises:

- bi-monthly review of the principal risks and uncertainties that the charity currently faces, and the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability continues to be the major financial risk for the charity. The London Borough of Croydon was a principal funder of the charity's activities and its current financial situation continues to be a matter of concern. This has prompted us to continue to seek funding from other sources and we have been successful, due to the fact we have written over 80 separate funding bids in the last 36 months, in maintaining our current service delivery as well as nurturing newer projects, most particularly the Mental Health In Schools Team. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due, regular review of the bank balances, and active management of debtors' and creditors' balances to ensure there is sufficient working capital.

The Covid-19 global pandemic, climate change, energy, geo-political insecurity, cost of living agendas and local socio-economic concerns continue to refocus us on non-financial risks and we have responded accordingly to reflect these events in our operational & strategic procedures and protocols. Other non-financial risks, especially the health and welfare of our workforce, and including operational concerns in our external service delivery, are monitored and addressed as appropriate.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' and 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 those financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements;
- e) 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2024

Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the company's auditor is unaware, and
- the Trustees individually have each taken steps that he/she/they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Approved by the Board on **09.09.2024** and signed on its behalf by:

R. King, Chair

Croydon Youth Information & Counselling Service Limited

Independent Auditors' report to the members of Croydon Youth Information & Counselling Service Limited for the year ended 31 March 2024

Opinion

We have audited the financial statements of Croydon Youth Information & Counselling Service Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of the 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 and the Charities Act 2011.

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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charitable company'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.

Croydon Youth Information & Counselling Service Limited

Independent Auditors' report to the members of Croydon Youth Information & Counselling Service Limited for the year ended 31 March 2024

Other information

The other information comprises the information included in the annual report of the trustees, 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.

Opinion 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Croydon Youth Information & Counselling Service Limited

Independent Auditors' report to the members of Croydon Youth Information & Counselling Service Limited for the year ended 31 March 2024

Responsibilities of trustees (continued)

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the section 144 of the Charities Act 2011 and report in accordance with that Act.

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 a Report of the Independent Auditors 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:

- We obtained an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates, through discussions with management and those charged with governance, and also from our detailed understanding of the sector. We identified the financial reporting framework including but not limited to (United Kingdom Generally Accepted Accounting Practice, The Charities Act 2011 and the Companies Act 2006), Data Protection Act 2018, Bribery Act 2010 as being of significance in the context of Croydon Youth Information & Counselling Service Limited and its ongoing activities.
- We made enquiries with management and those charged with governance and also reviewed board meeting minutes to confirm our understanding that the charitable company continued to comply with the applicable legal and regulatory frameworks, and also to confirm our understanding of the specific policies and procedures enlisted by the charitable company to ensure ongoing compliance.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud may occur, and gained an understanding of the charitable company's policies and procedures on fraud risks through discussion with the charitable company's management.

Croydon Youth Information & Counselling Service Limited

Independent Auditors' report to the members of Croydon Youth Information & Counselling Service Limited for the year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements (continued)

- We considered the risk of material misstatement due to fraud as a result of possible management override of controls, and improper revenue recognition. To address these risks we tested the appropriateness of journal entries posted, reviewed those judgements made in making accounting estimates, and tested the application of revenue recognition and the cut-off of revenue.
- We communicated those laws and regulations considered relevant to the charitable company, and potential fraud risks to all engagement team members, and consider that the engagement team had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations, and remained alert to any indications of fraud throughout the audit.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. 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.



Alasdair Weaks (Senior Statutory Auditor)

for and on behalf of Simpson Wreford & Partners, Chartered Accountants & Statutory Auditors
Suffolk House, George Street, Croydon, CR0 0YN



Croydon Youth Information & Counselling Service Limited

Statement of Financial Activities (including income and expenditure account)

For the year ended

31 March 2024

	<u>Note</u>	<u>Restricted funds</u> £	<u>Unrestricted funds</u> £	<u>Total funds 2024</u> £	<u>Restricted funds (as restated)</u> £	<u>Unrestricted funds</u> £	<u>Total funds 2023 (as restated)</u> £
Income							
Income from generated funds:							
Voluntary income	3	32,520	27,207	59,727	31,381	39,676	71,057
Investment income		-	314	314	-	84	84
Income from							
Charitable activities	4	-	1,862,753	1,862,753	-	1,461,014	1,461,014
Total income		<u>32,520</u>	<u>1,890,274</u>	<u>1,922,794</u>	<u>31,381</u>	<u>1,500,774</u>	<u>1,532,155</u>
Expenditure							
Charitable activities	5	72,520	1,496,115	1,568,635	71,381	1,462,832	1,534,213
Fund raising activities	5	-	7,551	7,551	-	7,630	7,630
Total expenditure		<u>72,520</u>	<u>1,503,666</u>	<u>1,576,186</u>	<u>71,381</u>	<u>1,470,462</u>	<u>1,541,843</u>
Net incoming/(expenditure) before transfers		(40,000)	386,608	346,608	(40,000)	30,312	(9,688)
Transfers between funds	13	-	-	-	-	-	-
Net movement in funds		(40,000)	386,608	346,608	(40,000)	30,312	(9,688)
Reconciliation of funds							
Total funds brought forward		151,393	626,018	777,411	191,393	595,706	787,099
Total funds carried forward	13	<u>111,393</u>	<u>1,012,626</u>	<u>1,124,019</u>	<u>151,393</u>	<u>626,018</u>	<u>777,411</u>

All income and expenditure derive from continuing activities.

The notes on pages 20 to 33 form part of these accounts


Croydon Youth Information & Counselling Service Limited

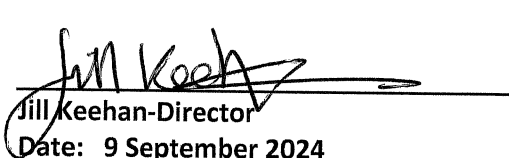
Balance Sheet as at 31 March 2024

	Note	2024		2023 (as restated)	
		£	£	£	£
Fixed assets					
Tangible assets	9		135,630		91,334
Total fixed assets			135,630		91,334
Current assets					
Debtors	10	741,845		368,098	
Cash at bank and in hand		322,441		512,259	
Total current assets		1,064,286		880,357	
Creditors: amounts falling due within one year	11	(75,897)		(194,280)	
Net current assets			988,389		686,077
Total assets less current liabilities			1,124,019		777,411
Net assets	12		1,124,019		777,411
The funds of the charity:					
Restricted funds			111,393		151,393
Unrestricted funds:					
Designated		509,064		296,103	
General fund		503,562		329,915	
Total unrestricted funds			1,012,626		626,018
Total charity funds	13		1,124,019		777,411

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board and signed on its behalf by:


 Roger King-Director
 Date: 9 September 2024
 Company Number 03092355


 Jill Keehan-Director
 Date: 9 September 2024

The notes on pages 20 to 33 form part of these accounts

Croydon Youth Information & Counselling Service Limited

Statement of Cash Flows for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
<i>Net cash provided by (used in) operating activities (see below)</i>	<u>(136,137)</u>	<u>100,662</u>
Cash flows from investing activities		
Final payment for purchase of new vehicle	(53,995)	(43,675)
Interest received	<u>314</u>	<u>84</u>
<i>Cash provided by(used in) investing activities</i>	<u>(53,681)</u>	<u>(43,591)</u>
<i>Change in cash and cash equivalents in the reporting period</i>		
Cash and cash equivalents at the beginning of the reporting period	512,259	455,188
Net movement in cash and cash equivalents	<u>(189,818)</u>	<u>57,071</u>
<i>Cash and cash equivalents at the end of the reporting period</i>	<u>322,441</u>	<u>512,259</u>
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	346,608	(9,688)
Adjustments for:		
Depreciation charges	9,699	-
Interest received	(314)	(84)
(Increase)/decrease in debtors	(373,747)	69,059
Increase/(decrease) in creditors	<u>(118,383)</u>	<u>41,375</u>
Net cash provided by (used in) operating activities	<u>(136,137)</u>	<u>100,662</u>
Analysis of cash and cash equivalents		
Total cash in hand at the end of the year	<u>322,441</u>	<u>512,259</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(i) Basis of accounting

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 in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared on a going concern basis and are presented in sterling which is the functional currency of the charity and rounded to the nearest £1. The trustees are of the opinion that there are no material uncertainties which exist which would mean the charity's ability to continue as a going concern was in any doubt. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve 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.

(ii) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(iii) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Income relating to next year, but received in the current year, is deferred to the next year.
- Investment income is included on an accruals basis.
- Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

(iv) Resources expended

Expenditure is accounted for on an accrual basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise the costs associated with attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly others are apportioned on an appropriate basis.

(v) Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £1,500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rates used are as follows:

motor vehicles and equipment	10 years
computer and office equipment	4 years
improvements to premises	8 years

(vi) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(vii) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(viii) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

(ix) Lease costs

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

(x) Pension costs

Pension contributions are charged to the statement of financial activities as they fall due. Employees of CDI joined the government's work based pension scheme in 2017/18. This is a defined contribution scheme. Contributions are expensed as they become payable.

(xi) Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(xii) Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees/directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

2 Legal status of the charity

The charity is a private company limited by guarantee, incorporated in England & Wales, and has no share capital. 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.

3 Voluntary income

	Restricted funds	Unrestricted funds	Total funds 2024	Total funds 2023 (as restated)
	£	£	£	£
Grants				
Church Tenements Trust	-	12,000	12,000	12,000
BBC Children in Need	29,313	-	29,313	29,379
Jack Petchey Foundation	-	-	-	1,882
Relief in Need	-	-	-	-
National Lottery	3,107	-	3,107	-
Garfield Weston	-	10,000	10,000	15,000
Miscellaneous grants	-	-	-	-
Donations and gifts	100	5,207	5,307	12,796
Total	<u>32,520</u>	<u>27,207</u>	<u>59,727</u>	<u>71,057</u>

The charitable company benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

4 Income from charitable activities

	Restricted funds	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Invoiced services	-	145,767	145,767	142,044
LBC & NHS SWL ICB - Open Access	-	150,000	150,000	150,000
LBC Parent & Infant Relationship Service (PAIRS)	-	79,000	79,000	64,000
NHS SWL ICB	-	45,010	45,010	45,008
Wave 6 MHST	-	413,002	413,002	350,332
NHS SWL ICB	-	48,128	48,128	48,128
Young Londoners Fund	-	-	-	60,000
LBC Community fund	-	-	-	51,576
NHS Recruit to Train	-	182,881	182,881	195,897
Local Transformation Fund	-	63,488	63,488	63,488
NHS ICB Safe Space	-	91,000	91,000	53,083
NHS ICB Help is at Hand	-	50,000	50,000	10,971
NHS Mental Health Standard Investment fund	-	84,000	84,000	84,000
NHS SWL ICB CBT Placement	-	23,726	23,726	-
NHS SWL ICB Talkbus funding	-	50,000	50,000	-
NHS SWL ICB Custody Suite funding	-	77,583	77,583	-
NHS SWL ICB Youth Engagement Group	-	22,000	22,000	-
NHS SWL ICB Neurodiversity funding	-	190,000	190,000	-
LVP MH One Croydon Go Further, Go Higher	-	43,163	43,163	43,164
NHS Mental Health Investment Standard Fund	-	89,045	89,045	89,044
Miscellaneous income	-	14,960	14,960	10,279
Total	-	1,862,753	1,862,753	1,461,014

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

5 Expenditure on charitable activities

	Charitable Activities	Governance costs	Fundraising costs	Total 2024	Total 2023
	£	£	£	£	£
Annual report and AGM	-	1,196	-	1,196	1,179
Bank charges and interest	156	-	-	156	156
Books and publications	2,411	-	-	2,411	8,408
Boswell Memorial fund	3,702	-	-	3,702	10,262
Catering	2,044	-	-	2,044	3,942
Computer costs, inc. telephone	38,611	-	-	38,611	33,876
External training providers	17,325	-	-	17,325	16,640
Consultancy and professional fees	23,596	-	5,281	28,877	21,564
Household Support Fund	640	-	-	640	584
Insurance	4,490	-	-	4,490	3,924
Light and heat	12,712	-	-	12,712	7,326
Database upgrade costs	1,290	-	-	1,290	1,515
Membership fees and subscriptions	6,223	-	504	6,727	6,965
Miscellaneous	3,489	-	-	3,489	1,038
Outreach team expenses	663	-	-	663	1,913
Payroll bureau support fees	10,654	-	-	10,654	9,124
Employee assistance programme	3,329	-	-	3,329	900
Audit fee	-	8,400	-	8,400	6,250
Rent, general and water rates	19,937	-	-	19,937	19,008
Premises expenses	16,666	-	-	16,666	15,067
Pensions	51,295	381	76	51,752	54,375
Salaries and employers NIC	1,246,387	6,291	1,690	1,254,368	1,254,154
Supervision	21,000	-	-	21,000	21,434
Training	22,915	-	-	22,915	15,761
Stationery and postage	5,490	-	-	5,490	7,037
Talkbus fuel	1,613	-	-	1,613	2,265
Talkbus expenses	2,772	-	-	2,772	4,915
Depreciation	9,699	-	-	9,699	-
Travel, accommodation & parking	8,060	-	-	8,060	7,403
Recruitment fees	6,920	-	-	6,920	3,741
Volunteer expenses	302	-	-	302	797
Website, rebranding and publicity	7,896	-	-	7,896	270
Young People's Team	80	-	-	80	50
	<u>1,552,367</u>	<u>16,268</u>	<u>7,551</u>	<u>1,576,186</u>	<u>1,541,843</u>

Expenditure on charitable activities was £1,568,635 (2023: £1,534,213) of which £1,496,115 was unrestricted (2023: £1,462,832) and £72,520 was restricted (2023: £71,381).

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

6 Net income/(expenditure) for the year

This is stated after charging:

	<u>2024</u>	<u>2023</u>
Depreciation	9,699	-
Operating leases - property	18,500	18,500
Auditors fees for audit services – current year	7,800	5,400
Auditors fees for audit services – previous year	600	850

7 Staff costs and numbers

	<u>2024</u>	<u>2023</u>
Staff costs were as follows:		
Salaries and wages	1,149,153	1,149,116
Employers NIC	105,215	105,038
Pensions – Defined contribution scheme	51,752	54,375
Irrecoverable statutory maternity pay	-	-
Total	<u>1,306,120</u>	<u>1,308,529</u>

One employee received emoluments of more than £60,000 (2023:Nil)

The average number of full-time and part-time employees in 23/24 was as follows:

	<u>2024</u>	<u>2023</u>
	<u>No.</u>	<u>No.</u>
Central	7	7
Counselling	18	16
Outreach	8	8
Young people's team	-	-
Wave 2 MHST (formerly Trailblazer)	8	9
CYP - IAPT	4	3
Advocacy	1	2
PIP	2	3
Total	<u>48</u>	<u>48</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

8 Trustee remuneration and related parties

No trustees received any remuneration or expenses for their services, as a trustee, during the year (2023: Nil). One of the trustees, Mr Basil Morris is employed by the charity, working as a counsellor. The Board of Trustees believe that it is important to have a staff member acting as a trustee. He is remunerated for his work for the charity. His remuneration for 2024 was £9,773 (2023 £8,011). The Board review his appointment as a trustee on a regular basis to ensure that the arrangement continues to be in the best interest of the charity and its beneficiaries.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: None).

Key management personnel of the charity, received total remuneration, including pension contributions and employers NI of £70,616 (2023 - £69,052.)

9 Tangible fixed assets

	Improvements to Premises £	Vehicle £	Computer and office equipment £	Total £
Cost				
At 1 April 2023	27,948	164,384	16,024	208,356
Additions	-	53,995	-	53,995
At 31 March 2024	27,948	218,379	16,024	262,351
Accumulated depreciation				
At 1 April 2023	27,948	73,050	16,024	117,022
Charge for the year	-	9,699	-	9,699
At 31 March 2024	27,948	82,749	16,024	126,721
Net book value				
At 31 March 2024	-	135,630	-	135,630
At 31 March 2023	-	91,334	-	91,334

Tangible fixed assets are used for direct charitable purposes

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

10 Debtors

	2024	2023 (as restated)
	£	£
Trade debtors	397,527	115,751
Prepayments and accrued income	344,318	252,347
Other debtors	-	-
Total	<u>741,845</u>	<u>368,098</u>

Within other debtors is an amount of £60,014 (2023: £110,014) which is due after more than one year.

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	28,427	44,567
Accruals and other creditors	47,470	48,713
Deferred income	-	101,000
Total	<u>75,897</u>	<u>194,280</u>
Deferred income brought forward	101,000	114,352
Amount released in year to income from charitable activities	(101,000)	(76,435)
Amount deferred in year	-	63,083
Balance as at 31.03.2024	<u>-</u>	<u>101,000</u>

Deferred funds relate to services not yet provided.

12 Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	135,630	-	-	135,630
Net current assets	367,932	509,064	111,393	988,389
Net assets at 31 March 2024	<u>503,562</u>	<u>509,064</u>	<u>111,393</u>	<u>1,124,019</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

13 Analysis of charitable funds

	At 1 April 2023(as restated)	Incoming resources	Outgoing resources	Transfers	At 31 March 2024
	£	£	£	£	£
<i>Restricted funds:</i>					
Buy a Brick	1,379	-	-	-	1,379
BBC Children in Need	-	29,313	(29,313)	-	-
National Lottery	150,014	3,107	(43,107)	-	110,014
Nicola Boswell Memorial fund	-	100	(100)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	151,393	32,520	(72,520)	-	111,393
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Unrestricted funds</i>					
Designated funds					
Agency contingency fund, to ensure continuation of services, when replacement funding is not immediately available	150,000	-	-	50,000	200,000
Safe Space Talkbus project	-	91,000	(91,000)	-	-
Building and repairs fund (including possible future relocation costs)	20,000	-	-	10,000	30,000
Replacement asset fund re Talkbus	62,325	-	(62,325)	-	-
Training services development and staff training	11,670	-	(5,589)	3,919	10,000
Website & database upgrade fund	36,442	-	(7,896)	16,454	45,000
Inclusion and Diversity Action fund	15,666	-	(3,602)	-	12,064
Custody suite project	-	77,583	(77,583)	-	-
Neurodiversity funding	-	190,000	-	-	190,000
Youth Engagement group	-	22,000	-	-	22,000
LBC PAIRS project	-	79,000	(79,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General reserves	329,915	1,430,691	(1,176,671)	(80,373)	503,562
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	626,018	1,890,274	(1,503,666)	-	1,012,626
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	<u>777,411</u>	<u>1,922,794</u>	<u>(1,576,186)</u>	<u>-</u>	<u>1,124,019</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

13 Analysis of charitable funds (continued)

Previous year:

	At 1 April 2022 (as restated)	Incoming resources	Outgoing resources	Transfers	At 31 March 2023 (as restated)
	£	£	£	£	£
<i>Restricted funds:</i>					
Buy a Brick	1,379	-	-	-	1,379
BBC Children in Need	-	29,379	(29,379)	-	-
Jack Petchey		1,882	(1,882)	-	-
National Lottery	190,014	-	(40,000)	-	150,014
Nicola Boswell Memorial fund	-	120	(120)	-	-
Total restricted funds	191,393	31,381	(71,381)	-	151,393
<i>Unrestricted funds</i>					
Designated funds					
Agency contingency fund, to ensure continuation of services, when replacement funding is not immediately available	150,000	-	-	-	150,000
Safe Space Talkbus project	-	53,083	(53,083)	-	-
Building and repairs fund (including possible future relocation costs)	25,000	-	(7,371)	2,371	20,000
Replacement asset fund re Talkbus	100,000	-	(43,675)	6,000	62,325
Training services development and staff training	13,000		(1,330)		11,670
Website & database upgrade fund	43,227	-	(6,785)	-	36,442
Inclusion and Diversity Action Fund	17,171	-	(6,505)	5,000	15,666
Mental Health Standard Investment Fund	-	84,000	(84,000)	-	-
Mental Health Investment Standard Fund	17,511	89,044	(106,555)	-	-
Local Transformation Fund	-	63,488	(63,488)	-	-
Croydon Best Start PIP (LA)	-	64,000	(64,000)	-	-
General reserves	229,797	1,147,159	(1,033,670)	(13,371)	329,915
Total unrestricted funds	595,706	1,500,774	(1,470,462)	-	626,018
Total funds	787,099	1,532,155	(1,541,843)	-	777,411

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

13 Analysis of funds (continued)

Purposes of restricted funds:

Buy a Brick: comprises of small donations received towards purchase of own building.

BBC Children in Need: provided support for the Outreach team benefiting children aged 11 who will be moving to secondary schools.

National Lottery: provided funding to support the Outreach team and Talkbus

Nicola Boswell Memorial Fund: represents funds donated in memory of Nicola Boswell, a former Drop In volunteer counsellor. This fund will be used, in conjunction with the Designated: Inclusion & Diversity Action Fund, for the purposes outlined below.

Purposes of designated funds:

Inclusion and Diversity Action Fund: This fund exists to offer financial support to staff and beneficiaries of the charity, particularly those from the BAME communities, for the purpose of supporting their further education, employment opportunities and continuing personal & professional development. This fund will be used gradually over the next three to five years.

Custody Suite project: Funding to support young people, 10 years+, who have been taken in to custody by the Metropolitan Police.

PAIRS – Parent & Infant Relationship Service: Funding to support the Service Manager, Clinical Lead and Administrator posts

Safe Space Talkbus Project: The purpose of this fund is to provide a safe space close to Croydon University Hospital for young people, who have, or may be intending to visit the hospital's A&E department.

Neurodiversity funding: The purpose of this fund is to provide support and services to the young people of Croydon, with an emphasis on those with neurodiverse conditions

Youth Engagement group: The purpose of this funding is to support and expand our Young People's team

The names of the other funds provide an understanding of the nature and purpose.

In the financial year 2024/2025, the charity will be using the Training services fund to implement the training plan, which is currently placing an emphasis on Learning & Development days and buying the Me Learning online package. Building and repairs fund - all three premises which are being used by CDI are leased from LB of Croydon, whilst PAIRS House and Ramsey Court are on the Council's disposal of assets list. This fund will be used to maintain the buildings where necessary and to look for and fund any relocation, which has to be undertaken. The charity now received the new Talkbus, ordered in February 2022. The fund has now been reduced to Nil, but will be rebuilt over the next ten years. The Agency contingency fund is monies set aside to continue to employ frontline staff in the event that there is a cessation of funding from existing sources, so that there is time to approach new sources of funding. The charity is already aware that the funding for one of our projects will not be renewed. In view of the increase in income and numbers of staff, this fund has been increased by £50,000. The website and database upgrade fund was used in 2023/24 to upgrade our current website. In 2024/25 our database needs to be redesigned so we will need to access resources to fund that essential operational development.

Transfers represent changes in designation approved by the trustees.

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2024

14 Lease commitments

The company's commitments for rental payments under operating leases payable during the year are as follows:

	<u>Land and buildings</u>	
	<u>2024</u>	<u>2023</u>
	£	£
Leases expiring:		
Within 1 year from 31 March 2024 - amount per annum	8,750	8,750
Within 2 to 5 years	22,750	29,750

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Notes to the accounts for the year ended 31 March 2024

15. Prior period restatement

The comparative amounts in the prior period as presented have been restated as detailed below:

	At 31 March 2023		
	Previously reported £	Adjustments £	As restated £
Current assets			
Prepayments and accrued income	102,333	150,014	252,347
Net assets	627,397	150,014	777,411
Charitable company funds			
Restricted funds	1,379	150,014	151,393
Total funds	627,397	150,014	777,411
Reconciliation of changes in funds			
Total funds as reported at 01 April 2022			597,085
Adjustment to prior periods			
Correction to restricted income recognition			<u>190,014</u>
Total funds as restated at 01 April 2023			787,099
Movements in funds as previously stated			30,312
Correction to restricted income recognition			<u>(40,000)</u>
Total funds as restated at 31 March 2024			<u>777,411</u>

A prior period adjustment has been made to rectify the recognition of restricted income which was previously being recognised on a receipt basis.

The overall impact of these adjustments is to increase accrued income and restricted funds by £150,014.