

Company registration number: 07727783

Charity registration number: 1147443

Your Emotional Support Service

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Your Emotional Support Service

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Your Emotional Support Service

Reference and Administrative Details

Chairman	Mr Simon David Wright
Trustees	Mr Simon David Wright Mr Zdzislaw Krupski Mr Sam Wright
Principal Office	23 Carter Street Uttoxeter Staffs ST14 8EY The charity is incorporated in England.
Company Registration Number	07727783
Charity Registration Number	1147443
Independent Examiner	Philip Barnes & Co (Uttoxeter) Ltd 40 Carter Street Uttoxeter Staffordshire ST14 8EU

Your Emotional Support Service

Chairmans Report

As stated in previous reports it remains an honour and privilege to be the Chair of Trustees for a charitable organisation whose aims, and objectives are so life enhancing. Moreover, an organisation whose workforce is committed to improving the lives of so many young people. It is remarkable to consider that Your Emotional Support Service (YESS) celebrates its 10th 'Birthday' this year and plans to mark this occasion are presently taking shape. YESS still retains their offices at 23 Carter Street, Uttoxeter and these premises are still proving fit for purpose.

The Board of Trustees has undergone some personnel changes this year with the departure of Michael Harris who has served YESS well for several years and Michael departs with all our best wishes for his studies and fatherhood. It is pleasing to welcome Alan Curtis and Kathryn Wallis onto the Trustee Board who bring valued skills and insights to the organisation.

A 'root and branch' review of the mission, direction and operational structure of YESS has taken place during the past year involving collaborative meetings between staff and trustees. The outcomes from these meetings are in their infancy in terms of their planning and implementation. It will be exciting to see these outcomes come to fruition.

It is a credit to the therapists working in schools that YESS maintains a good number of service level agreements with various schools and continues to provide spot provision support in several other schools.

YESS continues to work on the following funding streams; though in the case of the Bereavement funding the grant has been fully spent but due to need, YESS will fund a further two groups from its own reserves.

- 'Children In Need': delivering a rolling programme of groups over the next 18 months.
- Awards For All: to work collaboratively with Harvey Girls
- The Lottery: funding to meet identified need arising from the Covid pandemic
- Uttoxeter GP funding: extended for another 12 months
- Bereavement funding

I would like to take this opportunity to thank staff for the hard work put into securing these income streams. It should never be under-estimated the amount of work that goes into compiling bids to secure this funding. YESS has received some notable voluntary financial contributions this year. On behalf of all at YESS I would like to thank those people and organizations that have donated especially the Parochial church, Arnold Clarke, Dapple grey Pub, Horse and Dove and Lord Barnaby Foundation. These donations make a huge difference to our organisation.

As society begins to open a little - 'post-Covid' - some staff have returned to part time working at the office and some face-to-face therapy has begun to take place both at Carter Street and in some of the schools that YESS serves. It is important to acknowledge that virtual therapeutic sessions also continue to be offered by therapists at YESS. I wish to take this opportunity to praise staff for the professional way they have operated this blended approach.

To conclude, I would like to thank all involved in the past 12 months, who in any capacity have contributed to the aims and objectives of YESS: employees, volunteers and trustees. No doubt many challenges will lie ahead for YESS but let us hope that in the forthcoming year the lives of many people continue to be enhanced by the services of YESS.

Your Emotional Support Service

Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

DIRECTORS AND TRUSTEES

The directors of the Charity are its trustees for the purpose of Charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and since the year end were as follows:

Chairman Mr Simon Wright
Secretary: Mr Sam Wright
Treasurer: Mr Zdzislaw Krupski
Trustees: Mr Charles Dale - Resigned Dec 2020
Mr James Tye
Mr Michael Harris
Ms Laura Wright
Mr Stephen Hill
Mr Alec Wright
Mr Liam Cairns - resigned November 2020
Mr Alan Curtis - appointed December 2020
Mrs Kathryn Blackburn - appointed April 2021

OBJECTIVES AND ACTIVITIES

THE OBJECTIVES OF THE CHARITY

The Charity's objectives are to advance in life and help young people through providing emotional support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Working within designated areas within Staffordshire to deliver a tier 2 mental health service offering specialist counselling and emotional wellbeing mental health support to young people aged 5 - 19 years.

THE STRATEGIES EMPLOYED TO ACHIEVE THE CHARITY'S OBJECTIVES

The strategies employed to assist the Charity to meet these objectives included the following:

- o Providing a range of professional and responsive counselling services to both children, young people and adults
- o Offering psycho-educational group work to young people, parents, professionals and adults.
- o Developing YESS's governance and management systems to support the delivery of its services
- o Building on the Charity's core strengths to deliver better and more effective services
- o Improving internal operations such as finance and information management functions and increasing capacity to support the delivery of services for the benefit of children, young people and adults with mental health needs
- o Provide financial stability to ensure longevity, sustainability and stability of the Organisation
- o Explore any relevant strategic partnerships and develop stronger working relationships with all agencies relevant to both young people and the local Community. Raising awareness of mental health issues and promotion of positive mental wellbeing to both young people and the local community.

Your Emotional Support Service

Trustees' Report

OBJECTIVES AND ACTIVITIES

Significant activities

YESS SERVICE DELIVERY

- o 130 sessions offered in TAHS to 19 clients
- o 134 sessions offered in Ryecroft to 15 clients
- o 156 sessions offered in Oldfields to 37 clients
- o 266 sessions offered in JCB to 37 clients
- o 145 sessions offered in Cardinal Griffin to 18 clients
- o 227 sessions offered in Cannock Chase High School 23 clients
- o 229 Sessions offered at SUA 38 clients
- o 65 sessions offered to John Taylor High School to 31 clients
- o 67 sessions offered to Gorsemoor Primary school for 10 clients
- o 94 sessions offered at Rural Enterprise Academy to 12 clients
- o 30 sessions offered to Cheslyn Hay Academy to 5 clients

TRAINING UNDERTAKEN BY YESS

- o All staff have undertaken refresher training in Safeguarding
- o Safeguarding training Level 1, 2 and 3
- o Child Sexual Exploitation training
- o Self-harm Training
- o Mediation training
- o GDPR training for all staff

ACHIEVEMENT AND PERFORMANCE

Charitable activities

YESS has maintained a stable service of provision with some highlights:

- o Secured Service Level Agreements with the two schools in the Uttoxeter Pyramid - Oldfields and Ryecroft Middle Schools.

Secured Service Level Agreement with Gorsemoor Primary School

- o Secured Service Level Agreement within JCB Academy
- o Secured Service Level Agreement within Cannock Chase High School
- o Secured Service Level Agreement within Staffordshire University Academy
- o Secured Service Level Agreement within Cardinal Griffin High School
- o Secured Spot Provision sessions within Thomas Alleyne's High School,
- o Secured Service Level agreement with Cheslyn Hay Academy
- o Ran successful parenting groups both face to face and online
- o Completed SLA reviews with all the schools to ensure best practice for both agencies and best outcomes for the service users.
- o On-going and continual promotion to reduce stigma and raise awareness of mental health by promotion of YESS through a myriad of communication sources.
- o Built up a presence within social media and increased engagement
- o Provided training to organizations and SCYVS
- o Following Covid -19 restrictions continued therapy to offer a blended approach.

Fundraising activities

- Sally Harland
- Darren Ward

Your Emotional Support Service

Trustees' Report

- Just Giving
- Dapple Grey
- Knights
- Paul Landregan
- The Lord Barnby Foundation
- Gymophobics
- St Augustine All Saints
- Horse and Dove
- Paypal
- Support Staffordshire
- Parochial Church
- Arnold Clarke

FUNDING APPLICATIONS AND BIDS

Successful Funding Applications/Bids

Lotto Awards For All
Doing Our Bit
GP Project
Coronavirus Mental Health Relief Fund- administered by Mind
Lottery Covid 19 Project
Tesco Grant - IT Equipment
J&O Lloyd Foundation

Unsuccessful Bids

Community Renewal Fund
National Lottery YESS MATE
Money Saving Expert

SERVICE DEVELOPMENTS

This last financial year has proved the most challenging for YESS to date. Following on from the end of the Staffordshire County council contracts has meant that we have had more autonomy over our provision. In connection with Covid and lockdown, we have seen more need for our services than before. Despite the loss of the main SCC contract, we have maintained a stable and secure group of therapists. We now have three full-time, three part-time therapists, a sub-contracted part-time therapist, three volunteer therapists, a senior therapist, a development worker, an administrator, one part-time financial officer, and the Project lead.

Whilst still adhering to Covid 19 restrictions regarding the face-to-face provision, YESS maintained and developed an online presence, including running groups and offering therapeutic sessions and team meetings. In July, YESS risk assessed the building and deemed we were safe enough to return to the office using a timetable approach to rooms. Being back in the office two days a week has proven helpful to re-engage with staff. Over the summer period, we met as a team to ensure that we were looking after the mental health of all involved at YESS. YESS has continued to offer a weekly online meeting or huddle for staff as a way of sharing information and staying connected.

Covid allowed us to access additional funding, and we were able to continue to offer Covid and bereavement support to both children and adults to succeed. We provided this via video link or walked and talked sessions where it was felt necessary to offer this support. The success of the bereavement service has developed into a peer support group that runs fortnightly and has seen an increase in members.

Your Emotional Support Service

Trustees' Report

Continued funding from Children in Need, including a booster grant, has allowed this to continue over the last year, with a marked increase in numbers attending these sessions delivered again via video link for young people. YESS offered these sessions out to specific schools initially to encourage engagement, and this was deemed successful. The Children in need offer a rolling programme of specific mental health issues providing advice and psychoeducation. We have a further one year's funding for this project but hope to reapply for continuation funding.

Provision was made with those schools we already have SLA agreements with. We continued to provide sessions via phone or zoom connections throughout lockdown and some school holidays by providing a flexible service. We have maintained this provision throughout and ensured that all vulnerable clients had had regular and consistent contact. Client and staff safety regarding the face-to-face intervention has been considered, and staff have not entered schools for fear of covid contamination before the summer holiday. We continue to adhere to government regulations.

As always, the staff at YESS have excelled in completing both training and remaining resilient during this period. They have maintained regular working practices and a weekly team check in to ensure a connection is made.

National Lottery Awards for All - Covid Recovery money has been invaluable to those affected by covid and needed support. This funding has now ended with 66 people helped.

Coronavirus Mental Health Relief Funding allowed us to help 72 individuals over its period. It provided 1:1 support to those who required covid related issues such as isolation, covid, loss and bereavement and anxiety and low mood.

National Lottery Awards for All funding received in August 2021 has again been ringfenced to work in partnership with our preferred family support organisation Harvey Girls/ESFS. This funding will offer a more dovetailed and holistic approach to some families' emotional and behavioral issues. This project has been well received previously, and clients have been seen promptly and experienced the benefits of this service. Both YESS and Harvey Girls feel that this approach is something we would like to continue working on moving forward.

We initially expanded to provide additional service level agreements with several new schools and provide training for staff and parents. The service includes spot provision for local support teams and other schools in East Staffs and Cannock; this area continues to develop with all schools covered by our geographic locations. The contact continued over the summer holidays regarding purchasing elements of our service for their pupils. All schools have had an SLA review this year, enabling both parties to request and accommodate any adjustments necessary for the benefit of the service users. Sadly, we have lost two SLA agreements to John Taylor High School and Staffordshire University Academy.

Following a post on social media from a parent wanting to set up a parenting support group, YESS has been instrumental in setting up a new YESS Parenting Support Group service to empower the parents of children. This group helps provide a confidential space, a safe space to share experiences and ideas and feel heard and validated. To date, we have had four meetings that are held last Thursday of each month. Each group has seen an average of 3 members with the hope of more to come.

We have also continued to offer counselling sessions for parents and young people to purchase privately for a nominal fee. A marked increase in demand encourages us to expand our provision.

YESS has maintained a strong working relationship with local GP Practices within Uttoxeter. We have developed a signposting service to ensure that CYP and their families access the correct service and support and work with education to approach YESS for IAG and not refer straight to the GP. This project was initially for one year, but to date, this has seen a monthly increase in referrals and enquiries and allowed connections to be made with local schools. Training and information sessions have been established and provide information videos, webinars, and a YouTube channel that schools can use on intranets.

Your Emotional Support Service

Trustees' Report

YESS has recently started to reintroduce itself within the local voluntary community but has maintained connections with Support Staffordshire and Staffordshire Voice to ensure we collaborate with other organisations to raise our profile and awareness of funding opportunities.

Within YESS, we have completed an inhouse Town Hall event to bring together all involved with YESS. We have looked at trustee roles and responsibilities, especially an "on-board" recruitment process, specific roles, and leadership governance. We have looked at our mission statement, ethos, and charitable practices to ensure that we serve our community to the best of our ability.

YESS is constantly looking to improve our service and the customer experience. YESS want to be a caring part of the compassionate community of the area we serve.

PUBLIC BENEFIT

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Youth Emotional support Service's aims and objectives and planning future activities. In particular, the trustees consider planned activities will contribute to the aims and objectives that have been set.

The trustees believe that the charity meets the principles relating to charities and public benefit described in the Charity Commission guidance. This Trustee's Annual Report demonstrates the charity's contribution to the prevention and treatment of mental ill-health among young people within areas in Staffordshire through the provision of individual counselling services, targeted group work, supervision, peer and staff training and weekly drop-in sessions providing support, signposting and advice.

Future Plans

YESS would like to gain continued funding to establish and develop our service to enable stability and sustainability for the local community we serve. We want to build a service that provides support for parents and carer's around mental health support for their children. We want to gain sustainable funding to allow for an open referral process, enabling us to provide intervention to those individuals who contact us directly for support.

We want to expand provision to provide specific groups such as Men, women, Covid related, Parental support and support for professionals such as supervision and consultation.

YESS is keen to investigate a transition from child to adult services, therefore the need for a provision for 16-25-year-olds.

We aim to promote positive mental/emotional wellbeing within the localities we serve and reduce stigmas attached to mental health. The work of participation will support by working with CYP and other agencies to promote mental health services.

Continue to involve young people and adults within our development and service transformation with YESS. Input from CYP will be obtained in various areas, including recruitment through a website review and literature development.

A key focus is ensuring that the charity is sustainable, ensuring long term provision and security. We will do this by bidding for funding from various grants and trusts, including the Big Lottery Reaching Communities fund. We also intend to promote service level agreements within schools.

YESS is looking to be innovative and creative to ensure that we can provide high-quality service and support for all children and young people and their families and carer's within our area of benefit. YESS is seeking to explore a digital platform to provide an information and guidance element of support.

Your Emotional Support Service

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Your Emotional Support Service is a Company limited by guarantee and not having share capital. It is a not for profit making organisation and registered Charity governed by its Memorandum and Articles of Association.

Organisational structure

The Management Committee comprises eleven elected trustees, of which includes three appointed officers. The Committee meets regularly throughout the year. A majority vote takes decisions, and the Committee appoints a Service Lead to manage the organisation's day-to-day operations, ensure that the organisation meets its aims and objectives, provide leadership to the organisation, and take responsibility, alongside the trustees, for strategic development and planning.

Trustee induction and training

The Charity recognizes that the trustee board needs to have a diverse range of skills, experience and knowledge to run the organization effectively. Trustees were previously appointed on a word of mouth and personal recommendation basis. However, it has been identified that it needs more skills and experience in identifiable regions such as bid-writing, policies, and procedures, and third sector organizational development awareness. New Trustees have been successfully appointed with much-needed skills that have added depth to the management committee. We have had interest from younger members and have now appointed a young person who completed some initial Trustee training, which was successful. Following this training, we have now begun the development of a trustee induction package.

We aim to continue to provide training on identified areas of governance for all trustees and potential trustees. All trustees are given the YESS business plan that outlines the organization's future development and information about Charity's structure and remit. The trustees and staff benefit from joint collaborative working, and therefore we aim to have more days planned to look at the service development.

RESERVES POLICY

The Trustees have examined the requirement for their retained funds. In line with revised guidance from the Charity Commission (2012), Trustees have attempted to place an approximate value based on identifying the circumstances in which the retained funds would be needed to sustain charitable activities.

The Charity aims to maintain a funds balance of an estimated 12 months of operating expenditure. The Trustees consider sufficient funds will provide the ability to respond to applications for grants, provide services and facilities to children, young people and families and ensure that support costs are met for an adequate period.

The organisation is well placed in terms of current funds, and this will be monitored and reviewed quarterly by the Trustees and Service lead. To avoid closure if funding difficulties arise.

The Board of Trustees of YESS has agreed to keep a certain level of monetary funds to ensure that the primary operations can continue. The Trustees consider that the unrestricted funds as disclosed in the Statement of Financial Activities are a suitable target sum for general funds to be set at. This amount covers the management, administration, contracts, and support costs, without which the Charity could not function.

YESS is currently dependant on funding from:

- o The National Lottery Community Fund - Awards For All
- o Children in Need - secured until February 2022
- o School agreements in East Staffordshire - secured until August 2022
- o School agreements in Cannock and Rugeley - secured until August 2022
- o Donations - variable

Your Emotional Support Service

Trustees' Report

o Private Therapy Services - variable

The level of funds will be reviewed regularly by the Service Lead and the Board of Trustees. If there is a significant change in the operating expenditure, the policy will be amended.

Trustees

Mr Simon David Wright

Mr Zdzislaw Krupski

Mr Sam Wright

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15/12/21 and signed on its behalf by:



Mr Simon David Wright
Chairman and Trustee



Your Emotional Support Service

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Your Emotional Support Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

Approved by the trustees of the charity on 15/12/21 and signed on its behalf by:



Mr Simon David Wright
Chairman and Trustee

Your Emotional Support Service

Independent Examiner's Report to the trustees of Your Emotional Support Service

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Your Emotional Support Service (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Your Emotional Support Service are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Your Emotional Support Service as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Stephen Eardley
ICAEW

40 Carter Street
Uttoxeter
Staffordshire
ST14 8EU

Date:.....

Your Emotional Support Service

Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations, Grants & Sales	3	202,688	202,688
Charitable activities	4	16,193	16,193
Total income		<u>218,881</u>	<u>218,881</u>
Expenditure on:			
Raising funds		(179,748)	(179,748)
Charitable activities	5	(8,120)	(8,120)
Total expenditure		<u>(187,868)</u>	<u>(187,868)</u>
Net income		<u>31,013</u>	<u>31,013</u>
Net movement in funds		31,013	31,013
Reconciliation of funds			
Total funds brought forward		<u>195,631</u>	<u>195,631</u>
Total funds carried forward	13	<u>226,644</u>	<u>226,644</u>
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations, Grants & Sales	3	207,395	207,395
Charitable activities	4	13,100	13,100
Total income		<u>220,495</u>	<u>220,495</u>
Expenditure on:			
Raising funds		(190,280)	(190,280)
Charitable activities	5	(33,242)	(33,242)
Total expenditure		<u>(223,522)</u>	<u>(223,522)</u>
Net expenditure		<u>(3,027)</u>	<u>(3,027)</u>
Net movement in funds		(3,027)	(3,027)
Reconciliation of funds			
Total funds brought forward		<u>198,658</u>	<u>198,658</u>
Total funds carried forward	13	<u>195,631</u>	<u>195,631</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 13.

Your Emotional Support Service
(Registration number: 07727783)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	6,754	6,217
Current assets			
Debtors	11	35,093	37,770
Cash at bank and in hand		<u>241,044</u>	<u>222,755</u>
		276,137	260,525
Creditors: Amounts falling due within one year	12	<u>(56,247)</u>	<u>(71,111)</u>
Net current assets		<u>219,890</u>	<u>189,414</u>
Net assets		<u>226,644</u>	<u>195,631</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>226,644</u>	<u>195,631</u>
Total funds	13	<u>226,644</u>	<u>195,631</u>

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 23 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Mr Simon David Wright
Chairman and Trustee

Your Emotional Support Service

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Charity status

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

23 Carter Street

Uttoxeter

Staffs

ST14 8EY

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Your Emotional Support Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Your Emotional Support Service

Notes to the Financial Statements for the Year Ended 31 August 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Your Emotional Support Service

Notes to the Financial Statements for the Year Ended 31 August 2021

Depreciation and amortisation

Asset class	Depreciation method and rate
Office Equipment	Not Depreciated

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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Notes to the Financial Statements for the Year Ended 31 August 2021

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

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Notes to the Financial Statements for the Year Ended 31 August 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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Notes to the Financial Statements for the Year Ended 31 August 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

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Notes to the Financial Statements for the Year Ended 31 August 2021

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Grants	37,033	37,033	21,142
Contracted Sales	78,460	78,460	139,540
Donations & Fundraising	5,483	5,483	5,100
SLA Income	81,712	81,712	41,613
	<u>202,688</u>	<u>202,688</u>	<u>207,395</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
	<u>16,193</u>	<u>16,193</u>	<u>13,100</u>

5 Expenditure on charitable activities

		Unrestricted funds		
	Note	General £	Total 2021 £	Total 2020 £
Governance costs	6	<u>8,120</u>	<u>8,120</u>	<u>33,242</u>

Your Emotional Support Service

Notes to the Financial Statements for the Year Ended 31 August 2021

£33,242 (2020 - £33,242) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £Nil) to restricted funds.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Depreciation, amortisation and other similar costs	2,229	2,229	-
Other governance costs	5,891	5,891	33,242
	<u>8,120</u>	<u>8,120</u>	<u>33,242</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>155,843</u>	<u>172,458</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Staff	<u>9</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year.

Your Emotional Support Service

Notes to the Financial Statements for the Year Ended 31 August 2021

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2020	6,217	6,217
Additions	2,766	2,766
Disposals	<u>(2,229)</u>	<u>(2,229)</u>
At 31 August 2021	6,754	6,754
Depreciation		
At 31 August 2021	<u>-</u>	<u>-</u>
Net book value		
At 31 August 2021	<u>6,754</u>	<u>6,754</u>
At 31 August 2020	<u>6,217</u>	<u>6,217</u>

11 Debtors

	2021 £	2020 £
Trade debtors	34,934	37,540
Prepayments	<u>159</u>	<u>230</u>
	<u>35,093</u>	<u>37,770</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	8,967	2,568
Other creditors	46,680	67,893
Accruals	<u>600</u>	<u>650</u>
	<u>56,247</u>	<u>71,111</u>

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Notes to the Financial Statements for the Year Ended 31 August 2021

13 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General	<u>(195,631)</u>	<u>(218,881)</u>	<u>187,868</u>	<u>(226,644)</u>

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General	<u>(198,658)</u>	<u>(220,495)</u>	<u>223,522</u>	<u>(195,631)</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	6,754	6,754
Current assets	276,137	276,137
Current liabilities	<u>(56,247)</u>	<u>(56,247)</u>
Total net assets	<u>226,644</u>	<u>226,644</u>

15 Analysis of net funds

	At 1 September 2020 £	Cash flow £	At 31 August 2021 £
Cash at bank and in hand	222,755	18,289	241,044
Net debt	<u>222,755</u>	<u>18,289</u>	<u>241,044</u>

16 Related party transactions

There were no related party transactions in the year.

Your Emotional Support Service

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	2021 Unrestricted funds	2021	Total 2020
	General £	Total £	£
Income and Endowments from:			
Donations, Grants & Sales (analysed below)	202,688	202,688	207,395
Charitable activities (analysed below)	16,193	16,193	13,100
Total income	<u>218,881</u>	<u>218,881</u>	<u>220,495</u>
Expenditure on:			
Raising funds (analysed below)	(179,748)	(179,748)	(190,280)
Charitable activities (analysed below)	(8,120)	(8,120)	(33,242)
Total expenditure	<u>(187,868)</u>	<u>(187,868)</u>	<u>(223,522)</u>
Net income/(expenditure)	<u>31,013</u>	<u>31,013</u>	<u>(3,027)</u>
Net movement in funds	31,013	31,013	(3,027)
Reconciliation of funds			
Total funds brought forward	<u>195,631</u>	<u>195,631</u>	<u>198,658</u>
Total funds carried forward	<u><u>226,644</u></u>	<u><u>226,644</u></u>	<u><u>195,631</u></u>

Your Emotional Support Service

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	2021 Unrestricted funds	2021 Total £	Total 2020 £
	General £		
<i>Donations, Grants & Sales</i>			
SLA Income	81,712	81,712	41,613
Contracted Sales	78,460	78,460	139,540
Grants	37,033	37,033	21,142
Donations & Fundraising	5,483	5,483	5,100
	<u>202,688</u>	<u>202,688</u>	<u>207,395</u>

	2021 Unrestricted funds	2021 Total £	Total 2020 £
	General £		
<i>Charitable activities</i>			
Other	16,193	16,193	13,100
	<u>16,193</u>	<u>16,193</u>	<u>13,100</u>

	2021 Unrestricted funds	2021 Total £	Total 2020 £
	General £		
<i>Raising funds</i>			
Wages and salaries	(155,843)	(155,843)	(172,458)
Subcontract cost	(11,049)	(11,049)	-
Rent and rates	(9,820)	(9,820)	(13,983)
Light, heat and power	(2,089)	(2,089)	(2,190)
Computer software and maintenance costs	(947)	(947)	(1,649)
	<u>(179,748)</u>	<u>(179,748)</u>	<u>(190,280)</u>

Your Emotional Support Service

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	<u>2021</u>	<u>2021</u>	
	Unrestricted funds		Total 2020
	General £	Total £	£
<i>Charitable activities</i>			
Insurance	(1,256)	(1,256)	(1,249)
Equipment repairs and renewals	-	-	(246)
Telephone and fax	(1,474)	(1,474)	(1,080)
Printing, postage and stationery	(1,212)	(1,212)	(2,330)
Sundry expenses	(199)	(199)	(1,123)
Travel and subsistence	-	-	(3,389)
Independent examiner's fee	(1,674)	(1,674)	(1,263)
Bad debts written off	-	-	(22,500)
Bank charges	(76)	(76)	(62)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	<u>(2,229)</u>	<u>(2,229)</u>	<u>-</u>
	<u><u>(8,120)</u></u>	<u><u>(8,120)</u></u>	<u><u>(33,242)</u></u>