

Registered Charity Number: 1163288



Trustees Annual Report & Accounts Financial Year Ending 31st March 2021



CONTENTS

1.	Welcome from our Chair	Page 4
2.	Chief Executive's Report	Page 5
3.	Our Vision, Mission and Values	Page 6
Strategic Report		
4.	a. Objectives, Activities, Achievements and Performance b. Plans for 2019-20 c. Structure, Governance and Management	Page 7
5.	Review of Financial Statements	Page 14
6.	Reference and Administrative Details	Page 15
7.	Independent Examiner's Report	Page 16
8.	Financial Statements	Page 17

Thank you to all our supporters who
allow our vital work to continue.



Supported by
**Basingstoke
and Deane**



Supported by
**Hampshire
County Council**



**North Hampshire
Clinical Commissioning Group**



SUMILLION



**Garfield Weston
FOUNDATION**



WELCOME FROM OUR CHAIR

Young People's Independent (YPI) Counselling Service continues to be committed to improving the lives of young people aged 11 to 25 years old through the provision of mental health and well-being support services in Basingstoke and Deane. For the past 22 years, YPI has successfully delivered community-based support to young people, through free 1-to-1 counselling sessions, group work and psychoeducational activities.

During 2020/21, YPI continued its core activities to support young people by offering counselling and emotional support to young people, parents and family members. Throughout the period Sam Hussey our CEO and her Team have worked to navigate the challenges of the Covid-19 pandemic, supporting both young people and ensuring a safe working environment for employees. This has included adopting an agile approach to service delivery and moving to an online platform to continue to support our clients during what has been a difficult period for all.

The changing environment has left a greater demand for counselling services than ever before and the level of need has increased significantly during this time. The Team has worked hard to keep up to abreast of key issues and continues to deliver a high standard of support through an experienced Counsellors and Mentors.

During the year I have received the honour and privilege to be appointed as the Chair of Trustees for YPI, taking over from Kelly Lincoln who stepped in as Interim Chair in 2018/2019. We would like to thank Kelly for her support, guidance, and wisdom and are delighted that she remains with us as a Trustee. Whilst my time with YPI has been short, I have enjoyed working with Board of Trustees and CEO to develop our strategy for the next three years ahead. Whilst it is recognized that there remains uncertainty across the nation as a result of the pandemic, the key focus for YPI in the next three years is to continue to deliver a high-quality service for those in need whilst making the charity as sustainable as possible.

Equally as a Board of Trustees we have spent a lot of time revisiting our own governance and improving on how we deliver most effectively to support Sam and the YPI Team. I look forward to reaping the benefits our work in the year ahead.

During the period YPI has taken the decision to separate from The Mindspace Foundation CIC, which under the leadership of Tony Capon, will be taken in a new direction as we move forward. Tony has been involved in the charity for many years and the Trustees would like to thank him for his support and wish him every success in the new venture, as we both continue with our shared goal of supporting young people in the area.

We, the Board of Trustees, would like to thank all of our volunteers and staff who have remained loyal and steadfast during the journey we have been on in 2020/2021. We are fortunate to have such a dedicated, hardworking and passionate Team who are committed to delivering our services for young people in the local area. We would also like to thank our generous donors and grant funders who continue to support YPI's objectives and ensure YPI continues to deliver much needed services in our community.

The year ahead will no doubt present further challenges, grant funding has been impacted as a result of the pandemic and a robust fundraising strategy is being implemented to ensure that we can continue to meet the increased demand for services. We are confident the changes we have made and continue to make will enable YPI to continue to provide counselling and mentoring services to the young people we serve.

We are delighted to be supporting YPI in driving and delivering its strategic objectives and we look forward to another strong year in 2021/22. We have the pleasure in presenting YPI's Annual Report and Financial Statement for the year ended March 2021.

Natalie Shoemark-Dyer, Chair of the Trustees

CHIEF EXECUTIVE'S REPORT

As YPI's CEO, I am exceptionally proud to be part of an organisation that is dedicated to enhancing the emotional well-being of young people in our community. We have faced many challenges in 2020/21, notably due to the Covid-19 pandemic. We have and continue to remain resilient at an unprecedented globally challenging time. Throughout 2020/21 we have worked hard to provide the best possible service to as many clients as possible. We responded very quickly and effectively at the start of the pandemic to ensure that YPI continued to counsel and mentor as many young people as possible. During 2020/21 we increased both counselling and mentoring capacity and we expanded the mentoring service in local GP surgeries and continue to build relationships with local clusters. We have learnt from having to do things differently during the height of the pandemic and we now offer a hybrid service to clients whereby they can be counselled or mentored remotely or face to face, this is dependent on client need/want. The demands on YPI services are always very high, however, as we navigate our way through the pandemic, the demands are at an even higher level. I am pleased to say that we have been successful in gaining pandemic emergency funding this year, and this will help us meet the ever-growing demands on the service.

There are key areas that set us aside from other charities:

- **Dedication to young people:** we are the only non-statutory provider of youth counselling and mental health support in Basingstoke that has been specifically established for this purpose. For us, supporting young people isn't an 'add-on' or 'nice to have' service but is instead at the heart of who we are, with the full weight of our resources, skills and expertise dedicated to offering first-class service.
- **Championing community:** unlike larger charities who may set up satellite or sub-offices within the area to deliver specific services/contracts, YPI takes pride in being a local charity for local people. As a result of this, we hold an unparalleled position at the heart of local youth provision, adapting and developing to meet the needs of our community as they arise.

I would like to thank all staff for your commitment and support over the last year, all staff have gone above and beyond expectations and it has meant that YPI has been able to offer the best service possible under difficult, unpredictable circumstances.

2020/21 has been a very challenging year for everyone, however, I believe we rose to the challenge. I look forward to developing new ideas and plans in 2021/22 and putting our new 3 year strategy into practice.

Samantha Hussey, Chief Executive

VISION, MISSION AND VALUES

YPI is committed to providing the best mental health support to young people and their families across Basingstoke & Deane. YPI achieves this through providing a first-class mental health service that includes responsive and tailored support through counselling, community awareness and education to improve the lives of young people and their families.

YPI's Vision:

Striving to provide the best mental health support to young people and their families across Basingstoke & Deane.

YPI's Mission:

To offer a first-class mental health service that includes responsive and tailored support through counselling, community awareness and education to improve the lives of young people and their families.

YPI's Values

These are at the heart of everything we do as a charity, our six core values are as follows:

- **Empathy:** We listen to our clients and team members
- **Excellence:** We deliver a first-class service and we care about quality
- **Ethical:** We do the right thing and respect integrity
- **Bespoke:** We provide solutions that are flexible and proportionate
- **Community:** We engage with the community and create meaningful partnerships
- **Maximising Potential:** We nurture the growth of our clients, team members and the charity

Please note, there will be changes to the above in 2021-22, in line with the new three-year strategic plan which will be in place from April 2021-March 2024

STRATEGIC REPORT

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

YPI's constitutional aims are:

- To preserve and protect the health and welfare of young people by establishing, developing and maintaining a youth support, information, advice and counselling service for young people in the age range of 11 to 25 years of age, but not limited to, the area of the local government district of Basingstoke & Deane.
- To carry out such activities that promote the health and welfare of young people in the area of benefit, not covered above, as deemed necessary by the charity trustees.

These aims are underpinned by YPI's Vision, Mission and Values and are achieved through YPI's 3 strategic objectives:

1. **Whole Family approach** – in alignment with our focus on the well-being of Young People we will enhance our core offer to include support for the wider family surrounding a young person including parents and guardians. We will therefore focus our services on ensuring that the key people in a young person's life are able to access the support they need.
2. **Act on the Voice of Young People and their families to deliver greater impact** - We will continue to roll out a comprehensive suite of outcome measurement tools and processes across all of our services, this includes ensuring that the voice of young people and families are captured at every step and fully inform all that we do. We shall seek to develop systems for keeping service users, parents and referrers informed and up to date on our activities as part of a 'Friends of YPI' network for those who wish to join.
3. **Champion financial sustainability in all that we do** - As the charity sector continues to brace itself against the context of an ever-shrinking public purse amidst ever growing need, YPI faces the increasingly precarious situation of currently being wholly grant reliant. The direction of YPI's work is informed by our annual operational business plan incorporating YPI's strategic objectives as outlined above.

Throughout 2020/21 YPI continued to deliver the charity's core activities of providing free 1-2-1 counselling to young people aged 11 – 25 in Basingstoke and Deane. With the ever changing working climate due to the pandemic, we have moved into a hybrid approach and will now offer both remote and face to face counselling and mentoring.

Last year saw a high demand for our mentoring service offering and this is an area the charity wishes to continue to expand. In 2020/21 YPI continued with our YOU mentoring service which is funded by Lloyds Community Foundation. This service specifically provides mentoring for young parents and care leavers aged 17-25.

We also developed a presence in two GP clusters in Basingstoke and Deane, and have been providing mentoring within those clusters during this financial year. This service has been very successful and it means that we have more of a presence within our community.

In addition to the paid staff team, YPI's activities are supported by a team of dedicated volunteers who undertake a number of roles ranging from Trustees and Counsellors, Mentors to Administrators and Fundraisers. Half of our Counsellors are volunteers, providing over 1000 hours of voluntary counselling support to young people each year. Our team of passionate and dedicated volunteers represent over £50,000 in financial terms, with services significantly impacted were it not for their continued support and generosity.

YPI continues to improve our website and use social media to enhance the YPI profile and make it easier for young people to access information about our services.

In the year ending March 2020/2021, the activities and performance delivered by YPI included:

Youth Counselling

Objectives and Activities: YPI provides free counselling to 11–25-year-olds offering a confidential and safe space for young people to talk to a professional counsellor about their worries, concerns, and difficulties. The initial number of sessions is 6, which can then be extended up to a maximum 12, if agreed by the Head of Clinical Services.

<i>Performance:</i>	
Total sessions delivered:	1486
Total clients engaged	721 ie signpost and seen
Clients who have received counselling	254

69% improvement for those who have been counselled.

YOU Mentoring

Objective and Activities: YPI provides up to twelve mentoring sessions for young parents and care leavers for 17-25 year olds. These groups were identified as groups that would greatly benefit from a mentoring program.

<i>Performance:</i>	
Total sessions delivered:	100
Total clients seen:	52
Clients reporting measurable improvement:	All reported 70% improvement

YOU Counselling

<i>Performance:</i>	
Total sessions delivered:	38
Total clients seen:	8
Clients reporting measurable improvement:	71% marked improvement

Youth Mentoring

Objectives and Activities: YPI provides up to twelve free sessions of mentoring for 10–19-year-olds. Mentoring offers a friendly ear from a professional friend, to strengthen their confidence, find their voice and realise their own self-worth.

<i>Performance:</i>	
Total sessions delivered:	680
Total clients seen:	53
Clients reporting measurable improvement:	72% reported an improvement

External/Outreach Group Work

Objectives and Activities; Community presence ie in GP surgeries.

<i>Performance:</i>	
Total sessions delivered:	450
Total clients seen:	450
Clients reporting measurable improvement:	80% measured an improvement

Summary Performance Statistics:

Total clients worked with across all services: 1,284

Total sessions delivered across all services: 2,754

HOW WE MEASURE PERFORMANCE

To assess the impact and effectiveness of the charity's work, YPI use various outcome measurement tools at every stage of our service lifecycle, these measures include:

- **Clinical Outcomes in Routine Evaluation (CORE) tool:** all clients are asked to complete this internationally standardised clinical questionnaire comprising 10 questions at the beginning of every session/interaction with us. We monitor this score as counselling progresses to evidence any changes in well-being/distress and to monitor risk.
- **End of counselling feedback questionnaire:** given to all service users at the end of their interaction with our services, this questionnaire captures feedback ratings on all areas of the service.
- **Life Areas Impact Rating Tool:** this measure was rolled out across our counselling services for the first time in 2018. The measure comprises a pre-and-post intervention measure that seeks to capture client's feelings about key areas of their lives such as family relationships, school/work and self-esteem.

Service user involvement

To ensure that our services continually reflect the needs and feedback of the young people, parents and families we serve, we continue to enhance our service user involvement strategy. Our existing provision includes the use of an annual stakeholder survey, end of service feedback forms and suggestion boxes/slips to provide regular feedback placed within all delivery venues.

Statement on Public Benefit

The Trustees have considered the Charity Commission's guidance on public benefit and our main activities are described above. The activities by YPI are undertaken to further our charitable purposes for the public benefit in accordance with our aim to promote the health and welfare of young people aged 11 to 25 years of age, in the area of but not limited to, Basingstoke & Deane.

Charity Governance Code

The Board and Senior Management adhere to the Charity Governance Code and are planning to conduct an audit of the code in relation to YPI's current practices to ensure full compliance.

PLANS FOR FUTURE PERIODS

Plans and objectives for 2021/22

During the forthcoming year we will continue to develop initiatives to deliver our strategic objectives which will have been altered slightly in line with a new three year strategic plan, which spans April 2021- 2024.

We plan to develop our community presence through GP surgeries and having more of a counsellor/mentor presence in local secondary schools. We will offer a hybrid approach of counselling/mentoring to young people where they can decide whether they receive remote or face to face counselling/mentoring.

To ensure **sustainability** we will:

- **Emergency Grants** – We will continue to apply for remaining emergency grants to employ more counsellors and mentors, provide training and the general requirements for our immediate and medium sustainability at this time.
- **Longer-term grant applications** – We will look at a longer term, larger strategic grants to fund our core services. We will also be able to partake in more community fundraising as we come out of the strict restrictions associated with the pandemic. Corporate fundraising will also become part of our fundraising plan.
- **Funding streams** – We are seeking further funding streams within the community, such as GP surgeries and secondary schools.

The Challenges Ahead

- The Covid-19 Pandemic has and will continue to have a huge impact on young people's lives for the next few years. We have seen a marked increase in certain areas of concern in both our counselling and mentoring services. Many young people are displaying higher levels of risk and need.
- To ensure that existing youth projects and services remain financially viable and supported through appropriate grant and donation streams, with a view to examining our 'Return on Investment' approach to resourcing when launching short term projects.
- Ensuring the right balance of volunteer and trainee counsellors versus employed and experienced counsellors to meet higher levels of demand to support high-risk young people with often complex mental health needs.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Structure

YPI is a registered charity (a Charitable Incorporated Organisation) in England and governed by a constitution. YPI's objects are to achieve public benefit as set out in our constitution, and delivered through our strategic objectives and operating plan, as previously detailed.

Governance and Management

Non-Executive Directors / Trustees

YPI's governance is overseen by a board of six voluntary and independent Trustees (Non-executive Directors), each of whom are appointed by the charity's board. Each Director assumes a specific portfolio upon appointment to ensure that all areas of YPI's governance receives due care and attention and is aligned with the specialist expertise of the Director appointed. Through 2020/2021 the Directors were:

Natalie Shoemark- Chair Person
Kelly Lincoln
Daniel Holloway
Edward Butler
Edward Pironti
Patrick Holt
Paul Crawte
Vicky Morley

Chief Executive Officer

Responsibility for the strategic and operational management of the charity is delegated by the Board of Directors to YPI's Chief Executive Officer (CEO). The role of the CEO is to provide overall leadership and direction to the organisation and its staff, including managing stakeholder relations, monitoring performance and developing the service as a whole in conjunction with the senior management team.

Clinical Services Manager

Responsibility for the clinical management of YPI's core counselling team. The role is to ensure that all young people, parents and families accessing YPI's services receive a first-class service from a team of highly skilled and well supported clinical staff.

Volunteers

The CEO or Clinical Services Manager, as applicable, are responsible for managing the appointment of Volunteers and ensuring all Volunteers receive a comprehensive induction along with ongoing supervision, training and support.

Induction and Training of Trustees, Staff and Volunteers

YPI recruits new Directors through local and national adverts and interviews potential new Directors with reference to a job description and person specification. During the year Directors have the opportunity to attend relevant insight and development and governance workshops. All of our volunteers, including Directors, receive a comprehensive induction along with ongoing, training opportunities and all Counsellors receive supervision support.

Organisational Structure and Decision Making

The Directors consider governance issues at their regular Board meetings. The Board meet every month throughout the year with the CEO to ensure all governance issues are regularly addressed. The Directors delegate responsibility to the CEO for ensuring that service provision is carried out within the overall charity's strategy; for overseeing the charity's progress in meeting its objectives; and ensuring that the charity meets its legal and financial obligations. A detailed Operational Plan is used by the CEO and senior staff to report to the Directors on progress against identified actions.

Key Management Remuneration

The trustees, the CEO and the Clinical Services Manager comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Senior managers' pay is aligned to local government pay scales with pay increases mirroring nationally agreed increases to the scales. Service manager posts are allocated to one of two starting points on the scale based on criteria including the number of full-time equivalent staff in the service; level of autonomy; service budget and number of young people in the service.

RISK MANAGEMENT

YPI has in place adequate governance arrangements that enable the identification, escalation, monitoring and reporting of risks. The YPI Board is ultimately responsible for reviewing, challenging and approving the charity's overall strategy and the direction of the business.

We currently adopt five risk types which form the basis of YPI's risk register and Board reporting:

- **Strategic:** refers to the risk that YPI suffers a substantial, negative impact in its funding or capital as a direct result of poor management of its business objectives, strategic aims and core services
- **Financial:** refers to the risk that YPI is unable to self-fund, primarily due to a lack of financial donors whether new or existing and unforeseen operational losses, leading to a disruption to the charity's cash flows and balance sheet
- **Operational:** refers to the risk of operational losses due to inadequate or weak processes and systems, including the charity's IT infrastructure. The risk also includes direct and indirect losses due to poor or ineffective oversight of internal controls and external influence
- **People:** refers to the risk that YPI's key services are not delivered adequately due to a lack of people capability, skills and availability
- **Reputational:** refers to the risk of YPI suffering a material loss or reputational damage, most likely in the form of simultaneous withdrawals of funding, caused by a negative perception of its image and working practices

A risk register is reviewed and updated regularly and discussed at Board meetings. These are risks to the charity with the potential to damage its reputation and existing stakeholder relationships, preventing the business from running successfully thus ultimately impacting on YPI's ability to undertake its compliance monitoring activities effectively.

REVIEW OF FINANCIAL STATEMENTS

Financial Summary

A summary of YPI's income and expenditure for the year are presented on page 15. The income for 2020/21 was £232,234, and the expenditure £161,369. There is a surplus of £70,865.

Notes on Reserves Policy

The general reserve level held at 31st March 2021 stands at £108,167, which equates to 8 months' expenditure.

Going Concern

The Trustees remain satisfied that it is appropriate for the financial statements to be prepared on a going concern basis and there are no material uncertainties that may cast doubt on this assumption for at least 12 months from the approval of the accounts.

Approved by the Trustees on: 13 December 2021

And signed on their behalf by:

Natalie Shoemark-Dyer

REFERENCE AND ADMINISTRATIVE DETAILS

YPI Counselling

(A Charitable Incorporated Organisation). Also known as YPI.

Registered Office and Principal Address

The Orchard
White Hart Lane
Basingstoke
Hampshire RG21 4AF

Charity Number: 1163288

Telephone: 01256 423878

Website: www.ypicounselling.co.uk

Trustee Board

Natalie Shoemark – Chair	appointed 20 January 2021
Kelly Lincoln	(chair until 16 December 2020, subsequently trustee)
Simone Freire	resigned 1 January 2020
Daniel Holloway	
Patrick Holt	
Edward Butler	
Edward Pironti	appointed 17 March 2021
Paul Crawte	appointed 22 November 2019
Vicky Morley	appointed 20 January 2021

Chief Executive

Samantha Hussey

Clinical Services Manager

Rosa Wynn

Independent Examiners

Knight Goodhead Limited – 7 Bournemouth Road, Chandler’s Ford, Eastleigh, Hampshire SO53 3DA

Bankers

The Co-Operative Bank PLC – Business Banking, PO Box 250, Skelmersdale WN8 6WT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YPI COUNSELLING

I report to the trustees on my examination of the accounts of YPI Counselling for the year ended 31 March 2021 set out on pages 17 to 27.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

CJ GOODHEAD FCA
Knight Goodhead Limited
Chartered Accountants

8 December 2021
7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

YPI COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME					
Donations and legacies	4	21,684	-	21,684	16,553
Charitable activities	5	150,008	60,542	210,550	305,234
					-
TOTAL INCOME		171,692	60,542	232,234	321,787
EXPENDITURE					
Charitable activities	6	126,279	35,090	161,369	324,769
TOTAL EXPENDITURE		126,279	35,090	161,369	324,769
NET INCOME / (EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS		45,413	25,452	70,865	(2,982)
TRANSFERS	10, 11	-	-	-	-
NET INCOME / (EXPENDITURE) FOR THE YEAR		45,413	25,452	70,865	(2,982)
TOTAL FUND BALANCES BROUGHT FORWARD		62,754	4,944	67,698	70,680
TOTAL FUND BALANCES CARRIED FORWARD		108,167	30,396	138,563	67,698

YPI COUNSELLING

BALANCE SHEET AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	7		612		1,201
CURRENT ASSETS					
Debtors	8	9,027		16,671	
Cash at bank and in hand		<u>171,035</u>		<u>86,204</u>	
		180,062		102,875	
CREDITORS: amounts falling due within less than one year	9	<u>(42,111)</u>		<u>(36,378)</u>	
NET CURRENT ASSETS			137,951		66,497
NET ASSETS			<u>138,563</u>		<u>67,698</u>
FUNDS					
General funds	10	108,167		62,754	
Restricted funds	11	30,396		4,944	
TOTAL FUNDS	12		<u>138,563</u>		<u>67,698</u>

Approved by the Trustees on 13 December 2021
and signed on their behalf by

Natalie Shoemark-Dyer

Trustee

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

(a) Accounting convention

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 2019) - (Charities SORP (FRS 102)).

The charity meets the definition of the 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 note.

(b) 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 specific purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is 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:

Donations and legacies are received by way of donations, legacies, gifts and grants and are included in full in the Statement of Financial Activities when receivable.

Investment income is included when receivable.

Income is deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs are apportioned in line with the income received from that source during the period.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

1 ACCOUNTING POLICIES (continued)

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the charity, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Office equipment	20% - 33% Straight line
------------------	-------------------------

(g) Pensions costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year

(h) Group accounts

The charity is a parent company subject to the Charities Act 2011 and the Charities SORP (FRS 102). The charity and its subsidiary comprise a small group with consolidated income below £500,000 and is therefore not required to, and has not chosen to, prepare group accounts.

2 LEGAL STATUS

The charity is a Charitable Incorporated Organisation (CIO) and was registered on 25 August 2015 with the Charity Commission in England and Wales.

The registered office of the charity is YPI Counselling, The Orchard, White Hart Lane, Basingstoke, Hampshire, RG21 4AF.

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

3 STAFF COSTS	2021 £	2020 £
Wages and salaries	128,061	246,227
Social security costs	820	10,953
Pension costs	1,210	3,554
	<u>130,091</u>	<u>260,734</u>

The average number of staff employed during the year was 15 (2020: 20). No employee received emoluments of £60,000 or more during this or the prior year.

No remuneration was paid to trustees during this or the prior year. During the year the charity paid remuneration, including pension contributions, totalling £27,128 (2020: £23,030) to key management personnel.

At the balance sheet date there were outstanding pension contributions payable of £226 (2020: £543). Total pension contributions of £1,210 (2020: £3,554) were paid by the charity and are included in the SOFA.

4 INCOME FROM DONATIONS AND LEGACIES	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations	4,612	-	4,612	4,153
Gift Aid	1,439	-	1,439	241
Fundraising	15,633	-	15,633	12,159
	<u>21,684</u>	<u>-</u>	<u>21,684</u>	<u>16,553</u>

5 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Grants including capital grants:				
- Government grants	72,030	27,896	99,926	293,013
- Grants from other charities	66,299	32,646	98,945	5,335
Family counselling	-	-	-	510
Schools counselling	-	-	-	5,800
GP Mentoring	5,809	-	5,809	576
Mindspace	5,870	-	5,870	-
	<u>150,008</u>	<u>60,542</u>	<u>210,550</u>	<u>305,234</u>

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

6 EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
DIRECT EXPENDITURE				
Counsellors and management	99,071	31,020	130,091	260,734
Payroll charges	783	204	987	1,228
Supervision costs	1,210	120	1,330	7,541
	101,064	31,344	132,408	269,503
SUPPORT COSTS				
Rental and improvements	9,825	2,940	12,765	19,437
Office fees	435	-	435	329
Printing, postage and stationery	185	99	284	992
Computer expenses	7,582	266	7,848	8,799
Telephone charges	1,084	84	1,168	1,608
Recruitment fees	195	50	245	980
Insurance	1,847	-	1,847	1,915
Training	250	-	250	1,390
Professional fees	391	-	391	1,322
Advertising	-	-	-	248
Independent examination	1,500	-	1,500	1,620
Depreciation	589	-	589	714
Fundraising costs	146	-	146	646
Online payment fees	-	-	-	17
HR services contract fee	1,076	287	1,363	1,363
Meeting room hire	110	-	110	3,496
Travel and accommodation	-	20	20	10,390
	25,215	3,746	28,961	55,266
TOTAL EXPENDITURE	126,279	35,090	161,369	324,769

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £1,500 (2020: £1,620).

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

7 TANGIBLE ASSETS

	Furniture & Equipment £
COST	
At beginning and end of year	<u>2,712</u>
DEPRECIATION	
At beginning of year	1,511
Charge for the year	<u>589</u>
At end of year	<u>2,100</u>
NET BOOK VALUE	
At beginning of year	<u>1,201</u>
At end of year	<u>612</u>

8 DEBTORS

	2021 £	2020 £
Trade debtors	8,317	7,772
Prepayments and accrued income	710	8,612
Other debtors	-	287
	<u>9,027</u>	<u>16,671</u>

9 CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,240	1,331
Accruals and deferred income	34,292	34,504
Other creditors	1,579	543
	<u>42,111</u>	<u>36,378</u>

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

10 UNRESTRICTED FUNDS

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds carried forward £
General funds	41,482	171,692	(105,007)	-	108,167
Designated funds - Frankie Worker	2,172	-	(2,172)	-	-
Designated funds - additional counsellors	19,100	-	(19,100)	-	-
	62,754	171,692	(126,279)	-	108,167

Frankie Worker Contract fund: This grant forms part of a 3 year contract for the provision of a team of specialist sexual trauma children and young people's counsellors to work across Hampshire in conjunction with Hampshire Children's Services. This fund has been redesignated from restricted funds to better reflect the nature of the contract.

Additional Counsellors: This fund relates to an additional sum of money to enable YPI employ up to 4 more counsellors in 2020-21, in order to increase capacity and reduce waiting lists.

11 RESTRICTED FUNDS

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds carried forward £
HCC Children's Services Grant	3,896	-	(3,896)	-	-
Mentoring Project	1,048	30,146	(31,194)	-	-
Supporting Troubled Families	-	27,896	-	-	27,896
Screwfix Foundation	-	2,500	-	-	2,500
	4,944	60,542	(35,090)	-	30,396

HCC Children's Services Grant: This grant provides a contribution to the costs of the salary and on costs of a Specialist Sexual Abuse Counsellor role.

Mentoring Project: This grant provides a contribution to the costs of one years' salary and on costs of mentoring sessions to young people over a 12 month period.

Supporting Troubled Families: This grant provides a contribution to the costs of providing counselling sessions to young people and parents under the 'Supporting Troubled Families' programme in Hampshire.

Screwfix Foundation: This grant is towards office refurbishment.

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

<i>For the year ended 31 March 2021</i>	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	612	-	612
Debtors	9,027	-	9,027
Bank and cash	140,639	30,396	171,035
Creditors	(42,111)	-	(42,111)
	<u>108,167</u>	<u>30,396</u>	<u>138,563</u>

<i>For the year ended 31 March 2020</i>	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,201	-	1,201
Debtors	16,671	-	16,671
Bank and cash	81,260	4,944	86,204
Creditors	(36,378)	-	(36,378)
	<u>62,754</u>	<u>4,944</u>	<u>67,698</u>

13 RELATED PARTY TRANSACTIONS

During the year YPI received £5,870 income from Mindspace Foundation CIC (see note 14). No costs were paid on behalf of Mindspace in the current year. During the previous year the charity paid costs totalling £3,157 on behalf of Mindspace and was reimbursed £3,007 of those costs. At the previous year end Mindspace Foundation CIC owed £150, which has now been repaid.

14 TRADING SUBSIDIARY

On 18 February 2019 a trading company, Mindspace Foundation CIC, was established to further develop and grow the education and training services and paid-for counselling services originally established by YPI. YPI Counselling was a member and corporate director in Mindspace Foundation CIC until 17th March 2021, and YPI's chair of trustees was also a director of Mindspace until the same date.

Mindspace Foundation CIC is a Community Interest Company (CIC) and is registered with Companies House, company number 11831963. The CIC is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member, to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

The registered office of the CIC is The Orchard, White Hart Lane, Basingstoke, Hampshire, RG21 4AF.

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
INCOME			
Donations and legacies	16,553	-	16,553
Charitable activities	247,745	57,489	305,234
TOTAL INCOME	264,298	57,489	321,787
EXPENDITURE			
Charitable activities	271,709	53,060	324,769
TOTAL EXPENDITURE	271,709	53,060	324,769
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS	(7,411)	4,429	(2,982)
TRANSFERS	(515)	515	-
NET (EXPENDITURE)/INCOME FOR THE YEAR	(7,926)	4,944	(2,982)
TOTAL FUND BALANCES BROUGHT FORWARD	70,680	-	70,680
TOTAL FUND BALANCES CARRIED FORWARD	62,754	4,944	67,698

YPI COUNSELLING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

16 COMPARATIVE UNRESTRICTED FUNDS MOVEMENTS FOR THE YEAR ENDED 31 MARCH 2020

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds carried forward £
General funds	23,056	245,198	(226,257)	(515)	41,482
Designated funds - Frankie Worker	47,624	-	(45,452)	-	2,172
Designated funds - additional counsellors	-	19,100	-	-	19,100
	70,680	264,298	(271,709)	(515)	62,754

17 RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2020

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds carried forward £
HCC Children's Services Grant	-	18,075	(14,179)	-	3,896
Mentoring Project	-	30,866	(29,818)	-	1,048
Supporting Troubled Families - BDBC Grant	-	6,020	(6,535)	515	-
Peter Baker Foundation Grant	-	2,528	(2,528)	-	-
	-	57,489	(53,060)	515	4,944

Our mission is to offer a first-class mental health service that includes responsive and tailored support through counselling, community awareness and education to improve the lives of young people and their families.



**The Orchard, White Hart Lane
Basingstoke
Hampshire RG21 4AF**

If you would like to find out more about the work of YPi or how you can support us, please contact:

Telephone: 01256 423 878

Email: office@ypicounselling.co.uk

Visit: www.ypicounselling.co.uk



facebook.com/ypicounsellingbasingstoke



@ypicounselling