

Registered Charity Number: 1163288



## Trustees Annual Report & Accounts Financial Year Ending 31<sup>st</sup> March 2024



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



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**Basingstoke  
and Deane**



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## **WELCOME FROM OUR CHAIR**

I am pleased to present the annual report for YPI Counselling, Basingstoke. This year has been one of considerable challenge for us as we navigate an increasingly complex landscape in mental health support. Our mission to provide accessible, compassionate, and effective counselling services to young people remains unwavering, but the challenges we face – from rising demand to funding uncertainties – continue to push us to evolve and adapt.

Throughout the past year, YPI Counselling has seen a significant demand from young people seeking our services. While affirming the trust placed in us by the community, this also reflects the growing mental health challenges facing young people today. Issues like anxiety, depression, and family dynamics are becoming more prevalent, particularly as young people grapple with the residual effects of the pandemic, academic pressures, and social uncertainties. In response, our team has evolved both in numbers and expertise, ensuring that we are better equipped to support every individual who walks through our doors.

A cornerstone of our success this year has been our focus on partnership and collaboration. By working closely with local schools, healthcare providers, and community organisations, we've been able to extend our reach, offering vital support to young people within familiar settings. These partnerships also help us identify emerging trends and needs early, allowing us to tailor our services proactively.

Financial sustainability remains a priority, as funding remains a constant challenge. However, thanks to the generosity of our supporters, including grants from local authorities and donations from community members, we have maintained a stable financial footing. We are also exploring innovative approaches to funding, such as corporate partnerships and targeted fundraising campaigns, to secure our future and allow us to reach even more young people in need.

Looking ahead, our commitment is clear: to continue improving the accessibility and quality of our services while adapting to the evolving needs of our community. We are particularly excited about expanding our family counselling options, which will allow us to provide a more holistic service.

On a personal note, I regret to share that Ed Butler, one of our Trustee/Directors, has resigned from the Board due to work commitments. We are grateful for his insights and contributions during his time with us, and we wish him well in all his future endeavours.

On behalf of the Board of Trustees, I extend my deepest gratitude to our dedicated staff, our generous supporters, and the resilient young people who inspire us daily. Together, we are building a brighter future where every young person in Basingstoke has the support they need to thrive.

Colin Craig  
Chair, YPI

## CHIEF EXECUTIVE'S REPORT

I feel very privileged to be the CEO of such a fantastic charity as YPI, and I am incredibly proud of the staff and the enthusiasm, commitment and expertise we have in the organisation. The financial year 2023-2024 has come with its challenges. The pandemic, overuse of devices and cost-of-living crisis have had, and continue to have a profound effect on young people, their families, and this has put additional demands on the service. CAMHs have further restricted who they can see, and as a result of this we are counselling some higher level clients. During this year we have reduced our remote counselling offer due to lack of demand, and we are now back to delivering a service which is offering face to face counselling and mentoring, with only a few remote sessions per week available. In April 2023 we began the five year term for our Big Lottery grant, which enabled us to gain a mentoring team leader. We also gained a new strategic contract at Basingstoke and Deane District Council, and HYA partnership in April 2023.

During 2023-24 we introduced a counselling service in two local GPs, and that has received excellent feedback. We plan to expand this service in the next financial year. We have continued with our Well-being Practitioner in a local GP cluster, and we have continued to provide a counselling service in a local secondary school. Placing counsellors in external organisations will enable us to reduce waiting lists further so young people can be seen sooner. It also means that these paid for services help our sustainability at a difficult economic time where general grants are more depleted than ever.

YPIs main focuses are:

- **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 a 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.

As always, I would like to thank all staff for your commitment and support over the last year, all staff, both employed and volunteers, have gone above and beyond expectations and it has meant that YPI has been able to offer the best service possible.

Samantha Hussey Chief Executive

## VISION, MISSION, PRIORITIES AND VALUES

### Our Vision, Mission and Values

#### Shaping Our Future

The views of young people and their parents or carers are at the heart of shaping our strategy. The clients are asked to fill in a feedback form at the end of their sessions, and they are asked questions at the beginning and the end of their sessions to ascertain how effective the counselling and mentoring has been for them and track their improvement.

#### Our Vision

Young people are able to access more opportunities, and they have the confidence to manage their mental health positively.

#### Our Mission

To deliver a first-class mental health service offering responsive and tailored support through counselling, mentoring, community support and building awareness so we improve the lives of young people.

#### Our Values

- **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

#### Our Priorities

- To provide evidenced based counselling and mentoring to young people aged 11-25 to improve their self-awareness and skills in maintaining positive mental health
- To provide early intervention through our growing mentoring team, offering a holistic approach to mental health
- To increase awareness and skills within relevant services (such as education and GP surgeries) to support youth mental health and improve early intervention strategies

## 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 in the Basingstoke area.
- 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 strategic objectives:

1. To maintain and improve our core counselling service,
2. To enhance our services by increasing early intervention strategy through growing the mentoring team
3. To become a more sustainable organisation, by building a portfolio of income generation streams and improving the way we demonstrate impact

Throughout 2023/24 YPI continued to deliver the charity's core activities of providing free 1-2-1 Counselling Services for young people aged 11 - 25 in Basingstoke and Deane. At YPI, we are constantly meeting the needs of the clients, and in 2023/24 we reduced our remote counselling and mentoring service as the demand for remote therapy had decreased and we increased face to face counselling. By March 2024, we were using all of our therapy rooms and had reduced to four hours per week for remote counselling and 4 hours per week for remote mentoring.

I want to highlight a notable achievement this year, one of our Trustees and a colleague raised over £50,000 for YPI, which is a wonderful sum of money to help us maintain and develop our core services.

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. In 2023/24 we have taken on 3 more placement students.

YPI continues to improve our website and use of 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 2024 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 8, which can then be extended up to a maximum of 12, if agreed by the Head of Clinical Services.

| <b><i>Performance:</i></b>                              |       |
|---------------------------------------------------------|-------|
| Total sessions delivered:                               | 1,603 |
| Total clients engaged                                   | 670   |
| Clients who have received counselling                   | 302   |
| Clients improvement for those who have been counselled. | 135   |

### **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.

| <b><i>Performance:</i></b>                |     |
|-------------------------------------------|-----|
| Total sessions delivered:                 | 235 |
| Total clients seen:                       | 38  |
| Clients reporting measurable improvement: | 25  |

### **External/Outreach Services**

Objectives and Activities; Community presence i.e. in GP surgeries and schools

| <b><i>Performance:</i></b>                |                     |                 |
|-------------------------------------------|---------------------|-----------------|
|                                           | <b>GP Surgeries</b> | <b>Schools*</b> |
| Total sessions delivered:                 | 570                 | 180             |
| Total clients seen:                       | 467                 | 30              |
| Clients reporting measurable improvement: | 79%                 | N/A             |

## Summary Performance Statistics:

**Total clients worked with across all services: 1,205**

**Total sessions delivered across all services: 2,588**

### **HOW WE MEASURE PERFORMANCE**

To assess the impact of YPI's work we use 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 Basingstoke and Deane.

## PLANS FOR FUTURE PERIODS

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### **Plans and objectives for 2024/25**

During the forthcoming year we will continue to implement strategies and objectives as outlined in our 3 year strategic plan 2021/24.

We have three strategic aims. These are:

1. To maintain and improve our counselling services by piloting parent, and or family counselling.
2. To enhance our services by offering increased early intervention strategy through mentoring.
3. To become a more sustainable organisation, by building a portfolio of income generation streams and improving the way we demonstrate our impact.

To ensure sustainability please see below:

- **Longer term grant applications** - There is an emphasis on grant application to go to YPIs core funding. We will look at longer term, larger strategic grants to fund our core services.
- **Funding streams** - We are seeking further funding streams within the community, such as GP surgeries and secondary schools.
- **Donations and contributions** will be asked for at the point of counselling or mentoring.
- **Corporate fundraising** will be explored.

### **The Challenges Ahead**

- The Covid-19 pandemic has had an unprecedented impact on young people. YPI is now primarily back to face to face counselling. We have kept a limited amount of remote counselling/mentoring for lower level clients and school refusers. The effects of the pandemic will be felt for years to come and mental health services are under an increasing strain.
- We will need to ensure that our existing projects and services remain financially viable and supported through appropriate grant and donation streams. We will need to review our 'return on investment' approach to resourcing when launching short term/new projects.
- In order to increase service provision and enhance our core offering we will need to secure all costs, both set up and operational. This includes potentially securing additional office space both for administrative and counselling activities.
- We will need to have the right balance of volunteer and trainee counsellors versus employed and experienced counsellors in order to meet higher levels of demand and to be able to support high risk young people whose mental health needs are often complex.
- We will need to delegate responsibilities and duties across the organisation, to ensure that new services and staff remain fully supported.

## **Structure**

YPI is a registered charity (a Charitable Incorporated Organisation) in England and governed by a constitution. YPI's objectives 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 receive due care and attention and is aligned with the specialist expertise of the Director appointed. Through 2023/2024 the Directors were:

Colin Craig (became Chair in Jan 2024)

Daniel Holloway - Vice Chair

Edward Butler (resigned Jan 2024)

Edward Pironti

Patrick Holt

Tamara Smith

Vicky Morley

### Chief Executive

Responsibility for the strategic and operational management of the charity is delegated by the Board of Directors to YPI's Chief Executive. The role of the Chief Executive 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, parent's and families who are accessing YPI's services receive a first-class service from a team of highly skilled and well supported clinical staff.

### Volunteers

The Chief Executive or Clinical Services Manager, as applicable, is responsible for managing the appointment of placement 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 Trustees through local adverts and interviews potential new Trustees with reference to a job description and person specification. During the year Trustees have the opportunity to attend relevant insight and development and governance meetings. All of our placement volunteers receive a comprehensive induction along with ongoing, training opportunities and all Counsellors receive supervision support and ongoing training.

## Organisational Structure and Decision Making

The Trustees consider governance issues at their regular Board meetings. There are monthly committee meetings with the Trustees to ensure all governance issues are regularly addressed. The Trustees 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.

## Key Management Remuneration

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.

## 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 16. The income for 2023/24 was £256,258, and the expenditure £196,388. There was a surplus of £59,870 following a deficit of £52,516 in the prior year.

### Notes on Reserves Policy

The general reserve level held on 31st March 2024 stands at £157,327, which represents approximately 9.6 months' worth of total 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.

The Trustees' report was approved by the Board of Trustees on.....

Colin Craig  
Chair

## REFERENCE AND ADMINISTRATIVE DETAILS

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### **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.vpicounselling.co.uk](http://www.vpicounselling.co.uk)

### **Trustee Board**

Colin Craig (became Chair in Jan 2024)

Daniel Holloway - Vice Chair

Edward Butler (resigned Jan 2024)

Edward Pironti

Patrick Holt

Tamara Smith

Vicky Morley

### **Chief Executive**

Samantha Hussey

### **Clinical Services Manager**

Clare Webber

### **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 2024.

### **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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute Of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

## YPI COUNSELLING

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

|                                                                 | Notes  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------------------------------------------------|--------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME</b>                                                   |        |                            |                          |                             |                             |
| Donations and legacies                                          | 4      | 57,245                     | -                        | 57,245                      | 1,460                       |
| Charitable activities                                           | 5      | 128,239                    | 70,774                   | 199,013                     | 121,108                     |
|                                                                 |        |                            |                          |                             | -                           |
| <b>TOTAL INCOME</b>                                             |        | <b>185,484</b>             | <b>70,774</b>            | <b>256,258</b>              | <b>122,568</b>              |
| <b>EXPENDITURE</b>                                              |        |                            |                          |                             |                             |
| Charitable activities                                           | 6      | 124,979                    | 71,409                   | 196,388                     | 175,084                     |
| <b>TOTAL EXPENDITURE</b>                                        |        | <b>124,979</b>             | <b>71,409</b>            | <b>196,388</b>              | <b>175,084</b>              |
| <b>NET INCOME / (EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS</b> |        | <b>60,505</b>              | <b>(635)</b>             | <b>59,870</b>               | <b>(52,516)</b>             |
| TRANSFERS                                                       | 10, 11 | 10,721                     | (10,721)                 | -                           | -                           |
| <b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>                  |        | <b>71,226</b>              | <b>(11,356)</b>          | <b>59,870</b>               | <b>(52,516)</b>             |
| TOTAL FUND BALANCES BROUGHT FORWARD                             |        | 86,101                     | 13,056                   | 99,157                      | 151,673                     |
| <b>TOTAL FUND BALANCES CARRIED FORWARD</b>                      |        | <b>157,327</b>             | <b>1,700</b>             | <b>159,027</b>              | <b>99,157</b>               |

## YPI COUNSELLING

### BALANCE SHEET AT 31 MARCH 2024

|                                                             | Notes | £               | 2024<br>£      | £               | 2023<br>£     |
|-------------------------------------------------------------|-------|-----------------|----------------|-----------------|---------------|
| FIXED ASSETS                                                |       |                 |                |                 |               |
| Tangible assets                                             | 7     |                 | 769            |                 | 1,041         |
| CURRENT ASSETS                                              |       |                 |                |                 |               |
| Debtors                                                     | 8     | 20,791          |                | 14,031          |               |
| Cash at bank and in hand                                    |       | <u>173,528</u>  |                | <u>118,299</u>  |               |
|                                                             |       | 194,319         |                | 132,330         |               |
| CREDITORS: amounts falling<br>due within less than one year | 9     | <u>(36,061)</u> |                | <u>(34,214)</u> |               |
| NET CURRENT ASSETS                                          |       |                 | 158,258        |                 | 98,116        |
| NET ASSETS                                                  |       |                 | <u>159,027</u> |                 | <u>99,157</u> |
| FUNDS                                                       |       |                 |                |                 |               |
| General funds                                               | 10    |                 | 157,327        |                 | 86,101        |
| Restricted funds                                            | 11    |                 | 1,700          |                 | 13,056        |
| TOTAL FUNDS                                                 | 12    |                 | <u>159,027</u> |                 | <u>99,157</u> |

Approved by the Trustees on  
and signed on their behalf by

**Colin Craig**

Chair

## YPI COUNSELLING

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 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 2024 (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 end.

#### 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 2024 (continued)

| 3 STAFF COSTS         | 2024<br>£      | 2023<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 158,738        | 136,707        |
| Social security costs | 2,907          | 1,813          |
| Pension costs         | 1,796          | 1,698          |
|                       | <u>163,441</u> | <u>140,218</u> |

The average number of staff employed during the year was 16 (2023: 14). 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 £34,462 (2023: £34,717) to key management personnel.

At the balance sheet date there were outstanding pension contributions payable of £396 (2023: £340). Total pension contributions of £1,796 (2023: £1,698) were paid by the charity and are included in the SOFA.

| 4 INCOME FROM DONATIONS AND LEGACIES | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Donations                            | 886                        | -                        | 886                         | 1,027                       |
| Fundraising                          | 56,359                     | -                        | 56,359                      | 433                         |
|                                      | <u>57,245</u>              | <u>-</u>                 | <u>57,245</u>               | <u>1,460</u>                |

| 5 INCOME FROM CHARITABLE ACTIVITIES | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Grants including capital grants:    |                            |                          |                             |                             |
| - Government grants                 | 89,769                     | -                        | 89,769                      | 85,713                      |
| - National Lottery grants           | -                          | 70,774                   | 70,774                      | -                           |
| - Grants from other charities       | 15,000                     | -                        | 15,000                      | 25,000                      |
| GP Counselling                      | 5,705                      | -                        | 5,705                       | -                           |
| GP Mentoring                        | 10,625                     | -                        | 10,625                      | 9,450                       |
| Schools counselling                 | 7,140                      | -                        | 7,140                       | 945                         |
|                                     | <u>128,239</u>             | <u>70,774</u>            | <u>199,013</u>              | <u>121,108</u>              |

## YPI COUNSELLING

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 6 EXPENDITURE

|                                  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>DIRECT EXPENDITURE</b>        |                            |                          |                             |                             |
| Counsellors and management       | 102,229                    | 61,212                   | 163,441                     | 140,218                     |
| Payroll charges                  | 1,163                      | -                        | 1,163                       | 1,019                       |
| Supervision costs                | 1,125                      | 2,145                    | 3,270                       | 3,480                       |
|                                  | 104,517                    | 63,357                   | 167,874                     | 144,717                     |
| <b>SUPPORT COSTS</b>             |                            |                          |                             |                             |
| Rental and improvements          | 6,196                      | 5,854                    | 12,050                      | 14,168                      |
| Office costs                     | 366                        | 336                      | 702                         | 381                         |
| Printing, postage and stationery | 33                         | -                        | 33                          | 161                         |
| Computer expenses                | 7,528                      | -                        | 7,528                       | 7,643                       |
| Telephone charges                | 914                        | -                        | 914                         | 823                         |
| Recruitment fees                 | 794                        | -                        | 794                         | 656                         |
| Insurance                        | -                          | 1,862                    | 1,862                       | 1,474                       |
| Training                         | 78                         | -                        | 78                          | -                           |
| Professional fees                | 457                        | -                        | 457                         | 445                         |
| Advertising                      | 250                        | -                        | 250                         | 75                          |
| Accountancy fees                 | 1,810                      | -                        | 1,810                       | 1,740                       |
| Depreciation                     | 549                        | -                        | 549                         | 635                         |
| Fundraising costs                | 15                         | -                        | 15                          | 145                         |
| HR services contract fee         | 1,363                      | -                        | 1,363                       | 1,363                       |
| Meeting room hire                | 40                         | -                        | 40                          | -                           |
| Travel and accommodation         | 69                         | -                        | 69                          | 658                         |
|                                  | 20,462                     | 8,052                    | 28,514                      | 30,367                      |
| <b>TOTAL EXPENDITURE</b>         | 124,979                    | 71,409                   | 196,388                     | 175,084                     |

Included within accountancy fees above are amounts due to the independent examiners in relation to independent examination of £1,810 (2023: £1,740).

## YPI COUNSELLING

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 7 TANGIBLE ASSETS

|                       | <b>Furniture &amp;<br/>Equipment<br/>£</b> |
|-----------------------|--------------------------------------------|
| <b>COST</b>           |                                            |
| At beginning of year  | 4,122                                      |
| Additions             | 277                                        |
| Disposals             |                                            |
| At end of year        | <u>4,399</u>                               |
| <b>DEPRECIATION</b>   |                                            |
| At beginning of year  | 3,081                                      |
| Charge for the year   | 549                                        |
| Disposals             |                                            |
| At end of year        | <u>3,630</u>                               |
| <b>NET BOOK VALUE</b> |                                            |
| At beginning of year  | <u>1,041</u>                               |
| At end of year        | <u>769</u>                                 |

#### 8 DEBTORS

|                                | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Trade debtors                  | 12,020            | 12,964            |
| Prepayments and accrued income | 8,771             | 1,067             |
|                                | <u>20,791</u>     | <u>14,031</u>     |

#### 9 CREDITORS: amounts falling due within one year

|                              | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|------------------------------|-------------------|-------------------|
| Trade creditors              | 5,804             | 3,882             |
| Accruals and deferred income | 27,818            | 28,289            |
| Other creditors              | 2,439             | 2,043             |
|                              | <u>36,061</u>     | <u>34,214</u>     |

## YPI COUNSELLING

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 10 UNRESTRICTED FUNDS

|               | Funds<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Funds carried<br>forward<br>£ |
|---------------|----------------------------------|----------------|------------------|----------------|-------------------------------|
| General funds | 86,101                           | 185,484        | (124,979)        | 10,721         | 157,327                       |
|               | <u>86,101</u>                    | <u>185,484</u> | <u>(124,979)</u> | <u>10,721</u>  | <u>157,327</u>                |

#### 11 RESTRICTED FUNDS

|                              | Funds<br>brought<br>forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£  | Funds carried<br>forward<br>£ |
|------------------------------|----------------------------------|---------------|------------------|-----------------|-------------------------------|
| Mentoring Project            | 2,992                            | -             | -                | (2,992)         | -                             |
| Supporting Troubled Families | 7,729                            | -             | -                | (7,729)         | -                             |
| Screwfix Foundation          | 2,335                            | -             | (635)            | -               | 1,700                         |
| National Lottery             | -                                | 70,774        | (70,774)         | -               | -                             |
|                              | <u>13,056</u>                    | <u>70,774</u> | <u>(71,409)</u>  | <u>(10,721)</u> | <u>1,700</u>                  |

**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. On completion of the project, the donor agreed that the remaining funds can be used to develop the core services.

**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. On completion of the project, any surplus of unused funds, can be transferred to our core services with this being used to subsidise a parent counselling pilot and the development of family counselling.

**Screwfix Foundation:** This grant is towards office refurbishment.

**National Lottery:** This grant is for supporting mental health for young people.

## YPI COUNSELLING

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| <i>For the year ended 31 March 2024</i> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|-----------------------------------------|-------------------------------------|-----------------------------------|------------------------------|
| Tangible fixed assets                   | 769                                 | -                                 | 769                          |
| Debtors                                 | 20,791                              | -                                 | 20,791                       |
| Bank and cash                           | 171,828                             | 1,700                             | 173,528                      |
| Creditors                               | (36,061)                            | -                                 | (36,061)                     |
|                                         | <u>157,327</u>                      | <u>1,700</u>                      | <u>159,027</u>               |

| <i>For the year ended 31 March 2023</i> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|-----------------------------------------|-------------------------------------|-----------------------------------|------------------------------|
| Tangible fixed assets                   | 1,041                               | -                                 | 1,041                        |
| Debtors                                 | 14,031                              | -                                 | 14,031                       |
| Bank and cash                           | 105,243                             | 13,056                            | 118,299                      |
| Creditors                               | (34,214)                            | -                                 | (34,214)                     |
|                                         | <u>86,101</u>                       | <u>13,056</u>                     | <u>99,157</u>                |

## YPI COUNSELLING

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 13 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

|                                                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------------------------------------|----------------------------|--------------------------|-----------------------------|
| <b>INCOME</b>                                                     |                            |                          |                             |
| Donations and legacies                                            | 1,460                      | -                        | 1,460                       |
| Charitable activities                                             | 121,108                    | -                        | 121,108                     |
| <b>TOTAL INCOME</b>                                               | <b>122,568</b>             | <b>-</b>                 | <b>122,568</b>              |
| <b>EXPENDITURE</b>                                                |                            |                          |                             |
| Charitable activities                                             | 164,060                    | 11,024                   | 175,084                     |
| <b>TOTAL EXPENDITURE</b>                                          | <b>164,060</b>             | <b>11,024</b>            | <b>175,084</b>              |
| <b>NET (EXPENDITURE)/INCOME FOR THE YEAR<br/>BEFORE TRANSFERS</b> | <b>(41,492)</b>            | <b>(11,024)</b>          | <b>(52,516)</b>             |
| TRANSFERS                                                         | -                          | -                        | -                           |
| <b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>                      | <b>(41,492)</b>            | <b>(11,024)</b>          | <b>(52,516)</b>             |
| TOTAL FUND BALANCES BROUGHT FORWARD                               | 127,593                    | 24,080                   | 151,673                     |
| <b>TOTAL FUND BALANCES CARRIED FORWARD</b>                        | <b>86,101</b>              | <b>13,056</b>            | <b>99,157</b>               |

## YPI COUNSELLING

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 14 COMPARATIVE UNRESTRICTED FUNDS MOVEMENTS FOR THE YEAR ENDED 31 MARCH 2023

|               | <b>Funds<br/>brought<br/>forward<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>Funds carried<br/>forward<br/>£</b> |
|---------------|--------------------------------------------|---------------------|--------------------------|------------------------|----------------------------------------|
| General funds | 127,593                                    | 122,568             | (164,060)                | -                      | 86,101                                 |
|               | <u>127,593</u>                             | <u>122,568</u>      | <u>(164,060)</u>         | <u>-</u>               | <u>86,101</u>                          |

#### 15 RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2023

|                              | <b>Funds<br/>brought<br/>forward<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>Funds carried<br/>forward<br/>£</b> |
|------------------------------|--------------------------------------------|---------------------|--------------------------|------------------------|----------------------------------------|
| Mentoring Project            | 2,992                                      | -                   | -                        | -                      | 2,992                                  |
| Supporting Troubled Families | 18,066                                     | -                   | (10,337)                 | -                      | 7,729                                  |
| Screwfix Foundation          | 2,335                                      | -                   | -                        | -                      | 2,335                                  |
| Basingstoke Round Table      | 687                                        | -                   | (687)                    | -                      | -                                      |
|                              | <u>24,080</u>                              | <u>-</u>            | <u>(11,024)</u>          | <u>-</u>               | <u>13,056</u>                          |

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.



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

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