

# SIGNPOST

England & Wales · Charity number 1167027

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-05-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Watford Advice Centre  
St. Marys Churchyard  
High Street  
Watford  
WD17 2BE

**Phone** 01923 239495

**Email** [administrator@signpostcounselling.org.uk](mailto:administrator@signpostcounselling.org.uk)

**Website** [signpostcounselling.org.uk](http://signpostcounselling.org.uk)

## Activities

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**Objects:** I) TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE UNDER THE AGE OF 25 YEARS AND THE PARENTS, CARERS OR GUARDIANS OF SUCH YOUNG PERSONS;II) TO PRESERVE AND PROTECT THE MENTAL AND PHYSICAL HEALTH OF CHILDREN AND YOUNG PEOPLE UNDER THE AGE OF 25 BY THE PROVISION OF COUNSELLING AND OTHER THERAPEUTIC SERVICES FOR SUCH PERSONS, WITHOUT DISTINCTION OF RACE,NATIONALITY, GENDER, SEXUAL ORIENTATION, DISABILITY, RELIGIOUS OR POLITICAL BELIEFS.

**Activities:** Signpost's mission is to provide counselling, coaching and other support to help young people living in South and West Hertfordshire overcome problems in their lives.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

## Geography

- Area of benefit: LOCAL
- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£255,937	£293,812	-	-
2024-03-31	£186,452	£205,871	-	-
2023-03-31	£224,334	£215,605	-	-
2022-03-31	£273,752	£261,512	-	-
2021-03-31	£205,331	£133,194	-	-

## Trustees

Name	Role	Appointed
Peter Joseph Mayne	Chair	2023-07-10
Max Beddard		2020-11-21

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# Accounts

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**Charity Number: 1167027**

**Year ended 31 March 2025**

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**Charity Number: 1167027**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Registered Charity Number</b>	1167027
<b>Trustees</b>	Peter Mayne (chair) Max Beddard Jon Sleeper
<b>Sole Corporate Member</b>	One YMCA (charity number 04430743)
<b>Principal Office</b>	St Mary's Churchyard High Street Watford WD17 2BE
<b>Independent examiner</b>	Tracey Young ACA HaysMac LLP 10 Queen Street Place, London, EC4R 1AG
<b>Bankers</b>	HSBC Bank plc 9 Rose Lane Canterbury Kent CT1 2JP

**SIGNPOST**  
**Charity Number: 1167027**

**REPORT OF THE TRUSTEES**

The trustees of Signpost are pleased to present their report and financial statements for the year ended 31 March 2025.

**ORGANISATIONAL STRUCTURE AND MANAGEMENT**

Signpost is a registered Charitable Incorporated Organisation (CIO) and was registered with the Charity Commission on 10 May 2016. The charity is governed by a CIO Constitution.

On 1 April 2022, Signpost became part of the One YMCA Group. The trustees appointed One YMCA as the sole member of the Company, with all other members resigning, but retaining their positions as trustees. Signpost continues to operate independently as a wholly owned subsidiary of One YMCA.

**Trustee recruitment**

Trustee are recruited by open and diverse means with sources including:

- Trustee recruitment exercises via national voluntary press and volunteering websites, including open social media campaigns.
- Recommendation from partner organisations.
- Stakeholders.
- Contacts made by staff members and members of the Trustee Board.
- Recruitment consultants

The Governance and People Committee agrees a standard role description for trustees. All Trustees are interviewed by a panel of Board members. Any preferred candidates initially attend a Trustee meeting as observers and, if that meets the expectations of all, then co-option follows. New Trustees are inducted into the Charity using an agreed framework and ongoing training is provided through a combination of trustee updates, attendance at charity conferences / training events and bespoke training. A few of the Trustees also serve or have served as Trustees of other charities which broadens the available skills base and the exposure to training and best practice of the charity sectors. The Governance & People Committee regularly reviews the trustee skills matrix and identifying future needs.

Trustees serve for a three-year term. At every Annual General Meeting, trustees who have served a term of three years since their appointment or reappointment retire from office. A retiring trustee shall be eligible for re-election for a second and on occasion a third full-term, but then having served a third term, must stand down as an elected member for a period of one year.

**OBJECTIVES AND ACTIVITIES**

The objects of the CIO are:

- (1) To advance the education of children and young people under the age of 25 years and the parents, carers or guardians of such young persons; and
- (2) To preserve and protect the mental and physical health of children and young people under the age of 25 by the provision of counselling and other therapeutic services for such persons, without distinction of race, nationality, sexual orientation, disability, religious or political beliefs.

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**The activities of Signpost are to:**

- maintain, develop and offer counselling and other therapeutic services appropriate to the needs of the above persons.
- manage centres for the supply of counselling and other therapeutic services
- increase effective ways of reaching out to children and young people aged under 25 who do not on their own initiative seek counselling and other therapeutic services
- encourage the participation of members of the community in this work by recruiting volunteer counsellors and by encouraging the involvement of volunteers in the organisation
- raise funds and invite and receive donations of money or property provided that Signpost shall not undertake any permanent trading in raising funds for its objects
- prepare and circulate reports, periodicals, books, leaflets, and other documents
- arrange or join in arranging exhibitions, meetings, lectures, and group discussions
- promote, undertake and publish organised research and experimental work
- affiliate, or become affiliated to any appropriate organisation that has charitable objects
- liaise with local authorities, other statutory and voluntary agencies and regional and national bodies
- do all such other lawful things as shall further the above objects.

**How Signpost activities deliver public benefit**

The Trustees have taken due regard to the Charity Commission's guidance on public benefit. With the work that the charity undertakes it delivers public benefit and serves the needs of young people living in Hertfordshire to provide counselling services to address problems and issues in their lives.

Because of the variety of mental health-boosting activities provided by Signpost, young people will be more confident and have the skills to achieve in school and throughout life, particularly with self-esteem and managing difficult situations. Through the provision of counselling and group work, young people are less likely to need additional costly interventions later.

The challenges faced by young people in today's society are significant and youth mental health is at the forefront of everyone's minds. Signpost's commitment to support young people continues to grow and the Trustees look forward to this developing in the years ahead. The Charity has undertaken a significant amount of work to support young people through:

- a) Community mental health advice counselling
- b) One to one support
- c) Workshops and group work
- d) Schools work and play therapy

**Achievements**

Demand for Signpost for specialist counselling has increased over the year by 21% as we expanded our service offering to under 10s and adults requiring therapeutic support as a result of experiencing

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domestic abuse. The charity assessed 776 referrals within the year, 234 of which were from 10–14-year-olds.

570 of the referrals were from females, 189 from males and 2 from non-binary young people, with 15 preferring not to say. The charity would like to continue to increase the number of boys being referred and works to break down all barriers and stigmas where possible.

Signpost counsellors deliver 2,909 sessions with young people over the year and saw significant reductions in poor mental health, on average improving from a CORE score of 2, down to 1.3. This material change will have made a huge difference to the outlook of these young people and their families.

### **CAMHS work**

Part of Signpost's delivery of community mental health counselling for young people was funded through the Community and Adolescent Mental Health Services contract, which enabled 2,166 of the 2,909 sessions we delivered across the year.

### **Donations**

Signpost relies on donations and fundraising in order to expand its reach to local young people. Fundraising has developed during the year and the Trustees are grateful for the support of a number of donors who have supported the Charity's work.

In particular, thanks are extended to the Bugler Construction (Foundation) who provided another generous donation of £30,000 allowing us to extend our counselling to even more children and young people in the year.

The Charity has also benefitted from donations from several individuals, local schools and community associations' who have been keen to support young people who are encountering mental health challenges. The Trustees are very grateful for this ongoing support which helps to safeguard the future delivery of Signpost services and ongoing delivery of public benefit.

### **Volunteer support**

Signpost has been blessed by the support, commitment and dedication of its volunteers.

Sincere and grateful thanks are extended to everyone who has given of their time in the service of young people.

### **Financial Review**

The financial statements are set out on pages 9 to 14. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to comply with the CIO's Constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, second edition, effective from 1 January 2019.

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**Overview**

During the year to 31 March 2025, the charity recorded £255,937 of income (2024; £186,452) and £293,812 of expenditure (2024; £205,871) resulting in fund values of £101,835 (2024; £139,710). All balances carried forward are held in unrestricted funds.

**Financial outlook**

While the current financial climate holds a degree of uncertainty, Signpost's financial outlook remains strong, backed also by the wider strength of the One YMCA parent charity.

Signpost has a strong Fundraising strategy, enjoys very supportive relationships with funders and donors and has also been exceeding its contractual obligations for CAMHS, providing a solid platform for successful growth.

As new contracts have already been secured for the 2025/26 financial year, backed in part by the charity's parent (One YMCA), Trustees remain confident in the charity's financial outlook for the following year and beyond.

**Reserves policy**

The trustees' policy on reserves is to retain six months' expenditure in cash balances. The funds available at 31 March 2025 demonstrate that the charity's financial and reserves position is on target.

**Risk management**

The principal risk affecting the Charity continues to be the uncertain external economic environment that could adversely affect income and the cost delivering our principal activities.

The Trustees confirm that they have identified and understand the risks to which the Charity is subject and that they are being actively managed.

Moreover, the charity deals with safeguarding issues faced by children and young people every day and has a comprehensive safeguarding reporting and support process in place, which is actively managed by the senior staff within Signpost and reviewed within the wider Charity group by the Safeguarding leads across One YMCA.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity


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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and enables them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Trustees on 25 September 2025 and signed on their behalf by:**



.....  
**Peter Mayne**  
**Chair and Trustee**

**SIGNPOST**  
**Charity Number: 1167027**

**Independent examiner's report to the trustees of Signpost**

I report to the Trustees on my examination of the accounts of Signpost for the year ended 31 March 2025.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts as carried out under section 44 (1) ( c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of 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 matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by the section 130 of the 2011 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.



Tracey Young ACA

HaysMac LLP,  
10 Queen Street Place  
London  
EC4R 1AG

Date: 23/10/2025

**SIGNPOST**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

			2025	2024
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
				Total Funds £
<b>Income</b>				
Donations and grants		46,347	-	46,347
Commissioned work and projects	2	92,892	116,557	209,449
Interest receivable		141	-	141
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Total income</b>		<b>139,380</b>	<b>116,557</b>	<b>255,937</b>
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Expenditure</b>				
Raising funds		576	-	576
Charitable activities	4	176,679	116,557	293,236
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Total expenditure</b>		<b>177,255</b>	<b>116,557</b>	<b>293,812</b>
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Net (expenditure) for the year and net movement in funds</b>		<b>(37,875)</b>	-	<b>(37,875)</b>
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		139,710	-	139,710
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds carried forward</b>		<b>101,835</b>	-	<b>101,835</b>
		<u>          </u>	<u>          </u>	<u>          </u>

All amounts relate to continuing activities.

The notes on pages 12 to 14 form part of these financial statements

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**BALANCE SHEET AS AT 31 MARCH 2025**

	Notes	2025	2024
		£	£
<b>Current assets</b>			
Debtors	7	<b>32,682</b>	16,754
Cash at bank and in hand		<b>106,031</b>	159,918
<b>Total current assets</b>		<b>138,713</b>	176,672
<b>Liabilities</b>			
Creditors: falling due within one year	8	<b>(36,878)</b>	(36,962)
<b>Total current liabilities</b>		<b>(36,878)</b>	(36,962)
<b>Net current assets</b>		<b>101,835</b>	139,710
<b>Total Net Assets</b>		<b>101,835</b>	139,710
<b>The funds of the Charity</b>			
Unrestricted funds		<b>101,835</b>	139,710
<b>Total Charity funds</b>		<b>101,835</b>	139,710

The financial statements were approved by the Board of Trustees on 25 September 2025 and were signed on its behalf by:



.....  
**Peter Mayne**  
Trustee

**SIGNPOST**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
<b>Net cash (outflow) from operating activities</b>	<b>(53,887)</b>	<b>(21,851)</b>
<b>Change in cash and cash equivalents in the year</b>		
Cash and cash equivalents at the beginning of the period	<b>159,918</b>	181,769
Cash and cash equivalents at the end of the period	<b>106,031</b>	159,918
<b>Reconciliation of net (expenditure) to net cash inflow from operating activities</b>		
Net (expenditure) for the year	<b>(37,875)</b>	(19,419)
(Increase) in debtors	<b>(15,928)</b>	(16,754)
(Decrease)/increase in creditors and provisions	<b>(84)</b>	14,322
<b>Net cash (outflow) from operating activities</b>	<b>(53,887)</b>	<b>(21,851)</b>
<b>Analysis of cash and cash equivalents</b>		
Cash	<b>106,031</b>	159,918
Cash equivalents	-	-
<b>Total cash and cash equivalents</b>	<b>106,031</b>	159,918

The notes on pages 12 to 14 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) ***Basis of Preparation***

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 (FRS102) – second edition (effective 1 January 2019) (Charities SORP (FRS 102)).

The Charity meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements have been prepared on the going concern basis. The charity has sufficient reserves, and the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) ***Income***

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

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

c) ***Funds***

The accounts distinguish between restricted and unrestricted funds. The former have been raised by the charity for specific purposes or are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

d) ***Expenditure***

Expenditure is recognised in the period in which it is incurred.

e) ***Debtors and creditors***

Short term debtors are measured at transaction price, less any impairment and short-term creditors and measured at the transaction price.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025 – CONTINUED**

f) **Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

g) **Critical accounting judgements and estimates**

In preparing these financial statements, the Trustees have made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no critical estimates or judgements.

**2. INCOME – COMMISSIONED WORK AND PROJECTS**

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Commissioned work	-	116,557	116,557	116,495
Projects	-	-	-	8,602
Other income	92,892	-	92,892	8,639
	92,892	116,557	209,449	133,736

**3. NET MOVEMENT IN FUNDS FOR THE YEAR**

	2025	2024
	£	£
This is stated after charging:		
Auditor's fees	-	8,580
Independent examiner's fees	2,500	-

**4. EXPENDITURE**

	Unrestricted	Restricted	2025	2024
Charitable activities	Funds	Funds	Total funds	Total funds
	£	£	£	£
Salaries	99,019	6,398	105,417	63,679
Contractors	-	110,159	110,159	79,485
Expenses	1,053	-	1,053	758
Bank, payroll and examination costs	47,056	-	47,056	29,206
Office costs	20,430	-	20,430	14,814
ICT costs	8,828	-	8,828	3,474
Property costs	293	-	293	-
Other	-	-	-	58
<b>Total charitable activities</b>	<b>176,679</b>	<b>116,557</b>	<b>293,236</b>	<b>191,474</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025 – CONTINUED**

**5. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	£	£
Salaries and wages	100,071	50,567
Social Security costs	2,793	10,430
Pension costs	2,553	2,682
	<b>105,417</b>	<b>63,679</b>

The average number of persons employed by the company during the year was 5 (2024: 4).

No employee received emoluments in excess of £60,000 (2024: £nil).

**TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES**

**6.**

No Trustee received any emoluments (2024: £NIL) or reimbursed expenses (2024: £NIL).

**7. DEBTORS**

	<b>2025</b>	<b>2024</b>
	£	£
Trade debtors	26,640	14,854
Accrued income	5,327	1,900
Amount owed by parent company One YMCA	715	-
	<b>32,682</b>	<b>16,754</b>

**8. CREDITORS:** Amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	£	£
Accruals	35,499	35,585
Other taxes and social security costs	1,002	1,180
Other creditors	377	197
	<b>36,878</b>	<b>36,962</b>

**9. RELATED PARTY TRANSACTIONS**

One YMCA donated a sum of £14,099 (2024: £13,363) for therapeutic and counselling services provided by Signpost. One YMCA receives these funds from fundraising activities and donates approximately 10% to Signpost. This amount is included within the £46,347 figure under donations and grants income on page 9.

Signpost provided counselling services to Early Childhood Partnership, a subsidiary of One YMCA, totalling £63,548 (2024: Nil) during the year.

**10. ULTIMATE CONTROLLING PARTY**

On 1 April 2022, One YMCA became the sole member of Signpost, and so became part of the One YMCA Group. Signpost continues to operate independently as a wholly owned subsidiary of One YMCA.

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# Accounts

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**Year ended 31 March 2024**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number**

1167027

**Trustees**

Max Beddard  
Elizabeth Knight (resigned 10 July 2023)  
Gillian Rogers (resigned 10 July 2023)  
Jon Sleeper (from 17 April 2023)  
Peter Mayne (from 10 July 2023)

**Principal Office**

St Mary's Churchyard  
High Street  
Watford  
WD17 2BE

**Auditors**

HaysMac LLP  
10 Queen Street Place,  
London,  
EC4R 1AG

**Bankers**

HSBC Bank plc  
9 Rose Lane  
Canterbury  
Kent  
CT1 2JP

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

## **REPORT OF THE TRUSTEES**

The trustees of Signpost are pleased to present their report and financial statements for the year ended 31 March 2024.

## **ORGANISATIONAL STRUCTURE AND MANAGEMENT**

### **Charity status**

Signpost is a registered Charitable Incorporated Organisation (CIO) and was registered with the Charity Commission on 10 May 2016. The charity is governed by a CIO Constitution.

On 1 April 2022, Signpost became part of the One YMCA Group. The trustees appointed One YMCA as the sole member of the Company, with all other members resigning, but retaining their positions as trustees. Signpost continues to operate independently as a wholly owned subsidiary of One YMCA.

### **Trustees**

Trustees are appointed at the Annual General Meeting. Trustees may co-opt additional people to serve to fill casual vacancies and skills gaps.

Trustees who have served in the last year are as follows:

Max Beddard  
Elizabeth Knight (Resigned 10 July 2023)  
Gillian Rogers (Resigned 10 July 2023)  
Peter Mayne (Appointed 10 July 2023)  
Jon Sleeper (Appointed 17 April 2023)

## **OBJECTIVES AND ACTIVITIES**

### **Objects**

The objects of the CIO are:

- (1) To advance the education of children and young people under the age of 25 years and the parents, carers or guardians of such young persons; and
- (2) To preserve and protect the mental and physical health of children and young people under the age of 25 by the provision of counselling and other therapeutic services for such persons, without distinction of race, nationality, sexual orientation, disability, religious or political beliefs.

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**Aims and principal activities**

**The activities of Signpost are to:**

- maintain, develop and offer counselling and other therapeutic services appropriate to the needs of the above persons.
- manage centres for the supply of counselling and other therapeutic services
- increase effective ways of reaching out to children and young people aged under 25 who do not on their own initiative seek counselling and other therapeutic services
- encourage the participation of members of the community in this work by recruiting volunteer counsellors and by encouraging the involvement of volunteers in the organisation
- raise funds and invite and receive donations of money or property provided that Signpost shall not undertake any permanent trading in raising funds for its objects
- prepare and circulate reports, periodicals, books, leaflets, and other documents
- arrange or join in arranging exhibitions, meetings, lectures, and group discussions
- promote, undertake and publish organised research and experimental work
- affiliate, or become affiliated to any appropriate organisation that has charitable objects
- liaise with local authorities, other statutory and voluntary agencies and regional and national bodies
- do all such other lawful things as shall further the above objects.

**How Signpost activities deliver public benefit**

The Trustees have taken due regard to the Charity Commission's guidance on public benefit. With the work that the charity undertakes it delivers public benefit and serves the needs of young people living in Hertfordshire to provide counselling services to address problems and issues in their lives.

Because of the variety of mental health-boosting activities provided by Signpost, young people will be more confident and have the skills to achieve in school and throughout life, particularly with self-esteem and managing difficult situations. Through the provision of counselling and group work, young people are less likely to need additional costly interventions later.

The challenges faced by young people in today's society are significant and youth mental health is at the forefront of everyone's minds. Signpost's commitment to support young people continues to grow and the Trustees look forward to this developing in the years ahead. The Charity has undertaken a significant amount of work to support young people through:

- a) Community mental health advice counselling
- b) One to one support
- c) Workshops and group work

All clients are offered a minimum of twelve sessions, and some may have more depending upon individual need. The activities and counselling support has been provided by:

- a) Staff,
- b) Freelance counsellors and coaches,
- c) Volunteers.

**SIGNPOST**  
**Charity Number: 1167027**

**Achievements**

A range of new local initiatives from the council and other partners has led to a welcome 30% reduction in referrals to Signpost for specialist counselling. Nevertheless, the charity assessed 632 referrals within the year, 210 of which were from 10–14 year-olds.

451 of the referrals were from females, 156 from males and 13 from non-binary young people, with 3 preferring not to say. The charity would like to continue to increase the number of boys being referred and works to break down all barriers and stigmas where possible.

Signpost counsellors deliver 3,318 sessions with young people over the year and saw significant reductions in poor mental health, on average improving from a CORE score of 2, down to 1.3. This material change will have made a huge difference to the outlook of these young people and their families.

**CAMHS work**

Part of Signpost's delivery of community mental health counselling for young people was funded through the Community and Adolescent Mental Health Services contract, which enabled 2,124 of the 3,318 sessions we delivered across the year.

**Donations**

Signpost relies on donations and fundraising in order to expand its reach to local young people. This year, the charity has benefitted from grants from BBC Children In Need and Gale Trust. Fundraising has developed during the year and the Trustees are grateful for the support of a number of donors who have supported the Charity's work.

In particular, thanks are extended to the Bugler Construction (Foundation) who provided another generous donation of £30,000 allowing us to extend our counselling to even more children and young people in the year.

The Charity has also benefitted from donations from several individuals, local schools and community associations' who have been keen to support young people who are encountering mental health challenges. The Trustees are very grateful for this ongoing support which helps to safeguard the future delivery of Signpost services and ongoing delivery of public benefit.

**Volunteer support**

Signpost has been blessed by the support, commitment and dedication of its volunteers.

Sincere and grateful thanks are extended to everyone who has given of their time in the service of young people.

**Financial Review**

The financial statements are set out on pages 11 to 16. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to comply with the CIO's Constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, second edition, effective from 1 January 2019.

**SIGNPOST**  
**Charity Number: 1167027**

**Overview**

During the year to 31 March 2024, the charity recorded £184,752 of income (2023 - £224,334) and £205,871 of expenditure (2023 – £221,809) resulting in fund values of £139,710 (2023 - £159,129). All balances carried forward are held in unrestricted funds.

**Financial outlook**

While the current financial climate holds a degree of uncertainty, Signpost's financial outlook remains strong, backed also by the wider strength of the One YMCA parent charity.

Signpost has a strong Fundraising strategy, enjoys very supportive relationships with funders and donors and has also been exceeding its contractual obligations for CAMHS, providing a solid platform for successful growth.

As new contracts are already being secured in the 2024/25 financial year, backed in part by the charity's parent (One YMCA), Trustees remain confident in the charity's financial outlook for the following year and beyond.

**Reserves policy**

The trustees' policy on reserves is to retain six months' expenditure in cash balances. The funds available at 31 March 2024 demonstrate that the charity's financial and reserves position is on target.

**Risk management**

The principal risk affecting the Charity continues to be the uncertain external economic environment that could adversely affect income and the cost delivering our principal activities.

The Trustees confirm that they have identified and understand the risks to which the Charity is subject and that they are being actively managed.

Moreover, the charity deals with safeguarding issues faced by children and young people every day and has a comprehensive safeguarding reporting and support process in place, which is actively managed by the senior staff within Signpost and reviewed within the wider Charity group by the Safeguarding leads across One YMCA.

**SIGNPOST**  
**Charity Number: 1167027**

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England & Wales of the charity and of the results of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and enables them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Trustees on 16 December 2024  
and signed on their behalf by:**

.....  
**Peter Mayne**  
**Chair and Trustee**

**SIGNPOST**  
**Charity Number: 1167027**

**Independent auditor's report to the trustees of Signpost**

**Opinion**

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work

**SIGNPOST**  
**Charity Number: 1167027**

we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations relating to Charity Law and safeguarding regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to areas of estimation uncertainty and manual accounting journals. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;

**SIGNPOST**  
**Charity Number: 1167027**

- Identifying and testing a sample of manual journals; and
- Challenging assumptions and judgements made by management in their accounting estimates

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Tracey Young (Senior Statutory Auditor)  
10 Queen Street Place  
For and on behalf of HaysMac LLP, Statutory Auditors  
London EC4R 1AG

Date:

HaysMac LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**SIGNPOST**  
**Charity Number: 1167027**

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

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Restated Total Funds £
<b>Income</b>					
Donations and grants		52,716	-	<b>52,716</b>	60,625
Commissioned work and projects	2	17,241	116,495	<b>133,736</b>	163,709
<b>Total income</b>		<u>69,957</u>	<u>116,495</u>	<u><b>186,452</b></u>	<u>224,334</u>
<b>Expenditure</b>					
Raising funds		14,397	-	<b>14,397</b>	1,305
Charitable activities	4	74,979	116,495	<b>191,474</b>	220,504
<b>Total expenditure</b>		<u>89,376</u>	<u>116,495</u>	<u><b>205,871</b></u>	<u>221,809</u>
<b>Net (expenditure) / income for the year and net movement in funds</b>		(19,419)		<b>(19,419)</b>	2,525
<b>Reconciliation of funds:</b>					
Total funds brought forward		159,129	-	<b>159,129</b>	156,604
<b>Total funds carried forward</b>		<u>139,710</u>	<u>-</u>	<u><b>139,710</b></u>	<u>159,129</u>

All amounts relate to continuing activities.

The notes on pages 14 to 16 form part of these financial statements

**SIGNPOST**  
**Charity Number: 1167027**

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024	2023
		£	Restated £
<b>Current assets</b>			
Debtors	7	16,754	-
Cash at bank and in hand		159,918	181,769
<b>Total current assets</b>		<b>176,672</b>	181,769
 <b>Liabilities</b>			
Creditors: falling due within one year	8	(36,962)	(22,640)
<b>Total current liabilities</b>		<b>(36,962)</b>	(22,640)
<b>Net current assets</b>		<b>139,710</b>	159,129
 <b>Total Net Assets</b>		<b>139,710</b>	159,129
 <b>The funds of the Charity</b>			
Unrestricted funds		139,710	159,129
<b>Total Charity funds</b>		<b>139,710</b>	159,129

**The financial statements were approved by the Board of Trustees on 16 December 2024  
and were signed on its behalf by:**

.....  
**Peter Mayne**  
**Trustee**

**SIGNPOST**  
Charity Number: 1167027

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	<b>2024</b>	2023
	£	Restated £
<b>Net cash (outflow) from operating activities</b>	<b>(21,851)</b>	3,314
<b>Change in cash and cash equivalents in the year</b>		
Cash and cash equivalents at the beginning of the period	<u>181,769</u>	178,455
Cash and cash equivalents at the end of the period	<u>159,918</u>	<u>181,769</u>
<b>Reconciliation of net (expenditure) / income to net cash inflow from operating activities</b>		
Net (expenditure) / income for the year	(19,419)	2,525
(Increase) in debtors	(16,754)	-
Increase in creditors and provisions	<u>14,322</u>	789
<b>Net cash (outflow)/inflow from operating activities</b>	<u>(21,851)</u>	<u>3,314</u>
<b>Analysis of cash and cash equivalents</b>		
Cash	159,918	181,769
Cash equivalents	-	-
<b>Total cash and cash equivalents</b>	<u>159,918</u>	<u>181,769</u>

The notes on pages 14 to 16 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) ***Basis of Preparation***

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 (FRS102) – second edition (effective 1 January 2019) (Charities SORP (FRS 102)).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements have been prepared on the going concern basis. The charity has sufficient reserves, and the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) ***Income***

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

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

c) ***Funds***

The accounts distinguish between restricted and unrestricted funds. The former have been raised by the charity for specific purposes or are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

d) ***Expenditure***

Expenditure is recognised in the period in which it is incurred.

e) ***Debtors and creditors***

Short term debtors are measured at transaction price, less any impairment and short-term creditors and measured at the transaction price.

**SIGNPOST**  
Charity Number: 1167027

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024 – CONTINUED**

**2. INCOME – COMMISSIONED WORK AND PROJECTS**

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Commissioned work	-	116,495	116,495	108,010
Projects	8,602	-	8,602	53,304
Hire fees	-	-	-	1,485
Other income	8,639	-	8,639	910
	<b>17,241</b>	<b>116,495</b>	<b>133,736</b>	<b>163,709</b>

The commission work relates to provision of community-based youth counselling for children and young people age from 10 to their 19<sup>th</sup> birthday

**3. NET MOVEMENT IN FUNDS FOR THE YEAR**

	2024	2023
	£	Restated £
This is stated after charging:		
Auditor's fees	8,580	7,800

**4. EXPENDITURE**

	Unrestricted	Restricted	2024	2023
	Funds	Funds	Total	Restated
	£	£	funds	Total
	£	£	£	Funds
	£	£	£	£
Charitable activities				
Charitable donations	-	-	-	216
Salaries	39,165	24,514	63,679	86,005
Contractors	6,080	73,405	79,485	83,487
Training	-	-	-	2,400
Expenses	466	292	758	119
Bank, payroll and examination costs	17,963	11,243	29,206	31,346
Office costs	9,111	5,703	14,814	4,991
ICT costs	2,136	1,338	3,474	8,970
Property costs	-	-	-	2,970
Other	58	-	58	-
<b>Total charitable activities</b>	<b>74,979</b>	<b>116,495</b>	<b>191,474</b>	<b>220,504</b>

**SIGNPOST**  
Charity Number: 1167027

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024 – CONTINUED**

**5. STAFF COSTS**

	2024	2023
	£	£
Salaries and wages	50,567	69,679
Social Security costs	10,430	13,556
Pension costs	2,682	2,770
	<b>63,679</b>	<b>86,005</b>

The average number of persons employed by the company during the year was 4 (2023: 5).

No employee received emoluments in excess of £60,000.

**TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES**

**6.**

No Trustee received any emoluments (2023: £NIL) or reimbursed expenses (2023: £NIL).

**7. DEBTORS**

	2024	2023
	£	£
Trade debtors	14,854	-
Accrued income	1,900	-
	<b>16,754</b>	<b>-</b>

**8. CREDITORS: Amounts falling due within one year**

	2024	2023
	£	Restated £
Accruals	35,585	21,429
Other taxes and social security costs	1,180	1,211
Other creditors	197	-
	<b>36,962</b>	<b>22,640</b>

**9. RELATED PARTY TRANSACTIONS**

One YMCA donated a sum of £13,363 (2023: £53,304) for therapeutic and counselling services provided by Signpost. One YMCA received these funds from You Thrive in the first instance. This balance remains outstanding at year end and is included in trade debtors.

**10. ULTIMATE CONTROLLING PARTY**

On 1 April 2022, One YMCA became the sole member of Signpost, and so became part of the One YMCA Group. Signpost continues to operate independently as a wholly owned subsidiary of One YMCA.

**11. PRIOR YEAR AMENDMENT**

The comparative numbers have been restated to incorporate £6,204 under accrued costs.

**SIGNPOST**

England & Wales - Charity number 1167027

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# Accounts

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**SIGNPOST**  
**Charity Number: 1167027**

**Year ended 31 March 2023**

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12	Balance Sheet
13-15	Notes to the Financial Statements

**SIGNPOST**  
**Charity Number: 1167027**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Registered Charity Number</b>	1167027
<b>Trustees</b>	Max Beddard Elizabeth Knight (resigned 10 July 2023) Gillian Rogers (resigned 10 July 2023) Jon Sleeper (from 17 April 2023) Peter Mayne (from 10 July 2023)
<b>Principal Office</b>	St Mary's Churchyard High Street Watford WD17 2BE
<b>Auditors</b>	HaysmacIntyre LLP 10 Queen Street Place, London, EC4R 1AG
<b>Bankers</b>	HSBC Bank plc 9 Rose Lane Canterbury Kent CT1 2JP  CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

**SIGNPOST**  
**Charity Number: 1167027**

**REPORT OF THE TRUSTEES**

The trustees of Signpost are pleased to present their report and financial statements for the year ending 31 March 2023.

**ORGANISATIONAL STRUCTURE AND MANAGEMENT**

**Charity status**

Signpost is a registered Charitable Incorporated Organisation (CIO) and was registered with the Charity Commission on 10 May 2016. The charity is governed by a CIO Constitution.

On 1st April 2022, Signpost became part of the One YMCA Group. The trustees appointed One YMCA as the sole member of the Company, with all other members resigning, but retaining their positions as trustees. Signpost continues to operate independently as a wholly owned subsidiary of One YMCA.

**Trustees**

Trustees are appointed at the Annual General Meeting. Trustees may co-opt additional people to serve to fill casual vacancies and skills gaps.

Trustees who have served since 1 April 2022 are as follows:

Max Beddard  
Elizabeth Knight (Resigned 10<sup>th</sup> July 2023)  
Gillian Rogers (Resigned 10<sup>th</sup> July 2023)  
Peter Mayne (Appointed 10<sup>th</sup> July 2023)  
Jon Sleeper (Appointed 17<sup>th</sup> April 2023)

**OBJECTIVES AND ACTIVITIES**

**Objects**

The objects of the CIO are:

- (1) To advance the education of children and young people under the age of 25 years and the parents, carers or guardians of such young persons; and
- (2) To preserve and protect the mental and physical health of children and young people under the age of 25 by the provision of counselling and other therapeutic services for such persons, without distinction of race, nationality, sexual orientation, disability, religious or political beliefs.

**SIGNPOST**  
**Charity Number: 1167027**

**Aims and principal activities**

**The activities of Signpost are to:**

- maintain, develop and offer counselling and other therapeutic services appropriate to the needs of the above persons;
- manage centres for the supply of counselling and other therapeutic services
- increase effective ways of reaching out to children and young people aged under 25 who do not on their own initiative seek counselling and other therapeutic services
- encourage the participation of members of the community in this work by recruiting volunteer counsellors and by encouraging the involvement of volunteers in the organisation
- raise funds and invite and receive donations of money or property provided that Signpost shall not undertake any permanent trading in raising funds for its objects
- prepare and circulate reports, periodicals, books, leaflets, and other documents
- arrange or join in arranging exhibitions, meetings, lectures, and group discussions
- promote, undertake and publish organised research and experimental work
- affiliate, or become affiliated to any appropriate organisation that has charitable objects
- liaise with local authorities, other statutory and voluntary agencies and regional and national bodies
- do all such other lawful things as shall further the above objects.

**How Signpost activities deliver public benefit**

The Trustees have taken due regard to the Charity Commission's guidance on public benefit. With the work that the charity undertakes it delivers public benefit and serves the needs of young people living in Hertfordshire to provide counselling services to address problems and issues in their lives.

Because of the variety of mental health-boosting activities provided by Signpost, young people will be more confident and have the skills to achieve in school and throughout life, particularly with self-esteem and managing difficult situations. Through the provision of counselling and group work, young people are less likely to need additional costly interventions later on.

The challenges faced by young people in today's society are significant and youth mental health is at the forefront of everyone's minds. Signpost's commitment to support young people continues to grow and the Trustees look forward to this developing in the years ahead. The Charity has undertaken a significant amount of work to support young people through:

- a) Community mental health advice counselling
- b) One to one support
- c) Workshops and group work

All clients are offered a minimum of twelve sessions, and some may have more depending upon individual need. The activities and counselling support has been provided by:

- a) Staff,
- b) Freelance counsellors and coaches,
- c) Volunteers.

**SIGNPOST**  
**Charity Number: 1167027**

**CAMHS work**

Part of Signpost's delivery of community mental health counselling for young people was funded through the Community and Adolescent Mental Health Services contract, which enabled 2,124 of the 4,221 sessions we delivered across the year.

**Donations**

Signpost relies on donations and fundraising in order to expand its reach to local young people. This year, the charity has benefitted from grants from the National Lottery Community Fund and BBC Children In Need. Fundraising has developed during the year and the Trustees are grateful for the support of a number of donors who have supported the Charity's work. In particular, thanks are extended to the Bugler Construction (Foundation) who provided another generous donation of £30,000 allowing us to extend our counselling to even more children and young people in the year.

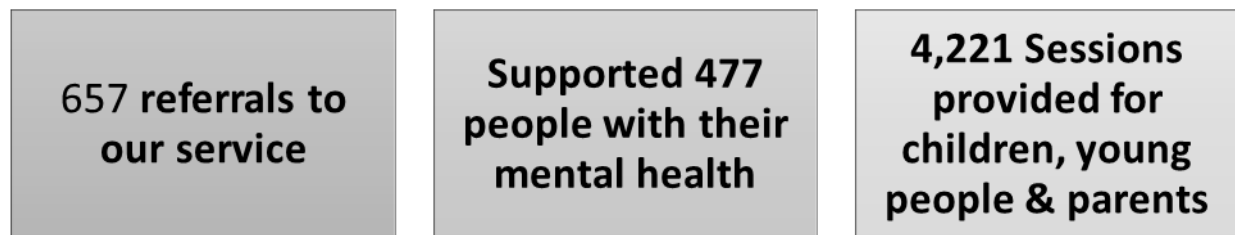
The Charity has also benefitted from donations from several individuals, local schools and community associations' who have been keen to support young people who are encountering mental health challenges. The Trustees are very grateful for this ongoing support which helps to safeguard the future delivery of Signpost services and ongoing delivery of public benefit.

**Volunteer support**

Signpost has been blessed by the support, commitment and dedication of its volunteers. In a year of change where the effects of Lockdown are still very evident, the impact that they have delivered has been immense.

Sincere and grateful thanks are extended to everyone who has given of their time in the service of young people.

**ACHIEVEMENTS AND PERFORMANCE IN 2022/2023**



**Financial Review**

The financial statements are set out on pages 11 to 15. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to comply with the CIO's Constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, second edition, effective from 1 January 2019.

**Overview**

During the year to 31 March 2023, the charity recorded £224,334 of income (2022 - £273,752) and £215,605 of expenditure (2022 – £261,512) resulting in fund values of £165,333 (2022 - £156,604). All balances are held in unrestricted funds.

**SIGNPOST**  
**Charity Number: 1167027**

**Financial outlook**

While the current financial climate holds a degree of uncertainty, Signpost's financial outlook remains strong, backed also by the wider strength of the One YMCA parent charity.

Signpost has a strong Fundraising strategy, enjoys very supportive relationships with funders and donors and has also been exceeding its contractual obligations for CAMHS, providing a solid platform for successful growth.

As new contracts are already being secured in the 2023/24 financial year, Trustees remain confident in the charity's financial outlook for FY 2023/24 and beyond.

**Reserves policy**

The trustees' policy on reserves is to retain six months' expenditure in cash balances. The funds available at 31 March 2023 demonstrate that the charity's financial and reserves position is on target.

**Risk management**

The principal risk affecting the Charity continues to be the uncertain external economic environment that could adversely affect income and the cost delivering our principal activities.

The Trustees confirm that they have identified and understand the risks to which the Charity is subject and that they are being actively managed.

Moreover, the charity deals with safeguarding issues faced by children and young people every day and has a comprehensive safeguarding reporting and support process in place, which is actively managed by the senior staff within Signpost and reviewed within the wider Charity group by the Safeguarding leads across One YMCA.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England & Wales of the charity and of the results of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and enables them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for

**SIGNPOST**  
**Charity Number: 1167027**

safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Trustees on 22 December 2023**  
**and signed on their behalf by:**



.....  
**Peter Mayne**  
**Chair and Trustee**

**SIGNPOST**  
**Charity Number: 1167027**

**Independent auditor's report to the trustees of Signpost**

**Opinion**

We have audited the financial statements of Signpost for the year ended 31 March 2023 which comprise of the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other matters**

The financial statements prepared for the prior year were not subject to an audit, therefore the comparative figures presented in these financial statements are unaudited.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially

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misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns;  
or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations relating to Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to areas of estimation uncertainty and manual accounting journals. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;

**SIGNPOST**  
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- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing a sample of manual journals; and
- Challenging assumptions and judgements made by management in their accounting estimates

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

*Haysmacintyre LLP*

Haysmacintyre LLP  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date: 28.12.23

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**SIGNPOST**  
**Charity Number: 1167027**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted £	2023 Total £	2022 Unrestricted Total £
<b>Income</b>				
Donations and grants		60,625	60,625	59,163
Commissioned work and projects	2	163,709	163,709	214,589
		<u>224,334</u>	<u>224,334</u>	<u>273,752</u>
<b>Total income</b>				
<b>Expenditure</b>				
Charitable activities	4	215,605	215,605	261,512
		<u>215,605</u>	<u>215,605</u>	<u>261,512</u>
<b>Total expenditure</b>				
<b>Net income for the year and net movement in funds</b>		8,729	8,729	12,240
<b>Reconciliation of funds:</b>				
Total funds brought forward		156,604	156,604	144,364
		<u>156,604</u>	<u>156,604</u>	<u>144,364</u>
<b>Total funds carried forward</b>		<u>£165,333</u>	<u>£165,333</u>	<u>£156,604</u>

All amounts relate to continuing activities.

The notes on pages 13 to 15 form part of these financial statements

**SIGNPOST**  
**Charity Number: 1167027**

**BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023		2022	
		£	£	£	£
<b>Current Assets</b>					
Cash at Bank and in hand		<b>181,769</b>		178,455	
		<b>181,769</b>		178,455	
<b>Creditors:</b>					
Amounts falling due within 1 year	7	<b>(16,436)</b>		(21,851)	
<b>Net Current Assets</b>			<b>165,333</b>		156,604
<b>Net Assets</b>			<b>165,333</b>		156,604
<b>Reserves</b>					
Unrestricted Funds			<b>165,333</b>		156,604
<b>Total Funds</b>			<b>165,333</b>		156,604

The financial statements were approved by the Board of Trustees on 22 December 2023 and were signed on its behalf by:



.....  
**Peter Mayne**  
**Trustee**

The notes on pages 13 to 15 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) ***Basis of Preparation***

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 (FRS102) – second edition (effective 1 January 2019) (Charities SORP (FRS 102)).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements have been prepared on the going concern basis. The charity has sufficient reserves, and the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) ***Income***

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

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

c) ***Funds***

The accounts distinguish between restricted and unrestricted funds. The former have been raised by the charity for specific purposes or are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

d) ***Expenditure***

Expenditure is recognised in the period in which it is incurred.

**SIGNPOST**  
**Charity Number: 1167027**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023 – CONTINUED**

**2. INCOME – COMMISSIONED WORK AND PROJECTS**

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Commissioned work	108,010	-	108,010	90,784
Projects	53,304	-	53,304	114,860
Hire fees	1,485	-	1,485	5,335
Other income	910	-	910	3,610
	163,709	-	163,709	214,589

**3. NET MOVEMENT IN FUNDS FOR THE YEAR**

	2023	2022
	£	£
This is stated after charging :		
Auditor's fees	4,500	-
Independent examiner's fees	-	435

**4. EXPENDITURE**

	2023	2022
	£	£
<b>Charitable activities</b>		
Charitable donations	216	216
Salaries	86,005	119,835
Contractors	81,888	96,532
Training	2,400	3,190
Expenses	119	1,424
Bank, payroll and examination costs	28,046	12,636
Office costs	4,991	11,277
ICT costs	8,970	11,947
Property costs	2,970	4,455
<b>Total charitable activities</b>	215,605	261,512

**SIGNPOST**  
**Charity Number: 1167027**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023 – CONTINUED**

**5. STAFF COSTS**

	<b>2023</b>	2022
	£	£
Salaries and wages	<b>69,679</b>	99,071
Social Security costs	<b>13,556</b>	16,282
Pension costs	<b>2,770</b>	4,483
	<b><u>86,005</u></b>	<u>119,836</u>

The average number of persons employed by the company during the year was 5 (2022: 9).

No employee received emoluments in excess of £60,000.

**6. TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES**

No Trustee received any emoluments (2023: £NIL) or reimbursed expenses (2022:£NIL).

**7. CREDITORS:** Amounts falling due within one year

	<b>2023</b>	2022
	£	£
Social Security	-	9,474
Accruals	<b>16,436</b>	12,377
	<b><u>16,436</u></b>	<u>21,851</u>

**8. RELATED PARTY TRANSACTIONS**

One YMCA donated a sum of £53,304 for therapeutic and counselling services provided by Signpost. One YMCA received these funds from YouThrive in the first instance.

**9. ULTIMATE CONTROLLING PARTY**

On 1st April 2022, One YMCA became the sole member of Signpost, and so Signpost became part of the One YMCA Group. Signpost continues to operate independently as a wholly owned subsidiary of One YMCA.

**SIGNPOST**

England & Wales - Charity number 1167027

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# Accounts

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**SIGNPOST**  
**Charity Number: 1167027**

**Year ended 31 March 2022**

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**SIGNPOST**  
**Charity Number: 1167027**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number**

1167027

**Trustees**

Max Beddard  
Elizabeth Knight  
Gillian Rogers

**Principal Office**

St Mary's Churchyard  
High Street  
Watford  
WD17 2BE

**Independent Examiner**

Jason Foxwell FCCA FCIE  
independent-examiner.net  
39 Enfield Road  
Poole  
BH15 3LJ

**Bankers**

HSBC Bank plc  
9 Rose Lane  
Canterbury  
Kent  
CT1 2JP

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**SIGNPOST**  
**Charity Number: 1167027**

**REPORT OF THE TRUSTEES**

The trustees of Signpost are pleased to present their report and financial statements for the year ending 31 March 2022.

**ORGANISATIONAL STRUCTURE AND MANAGEMENT**

**Charity status**

Signpost is a registered Charitable Incorporated Organisation (CIO) and was registered with the Charity Commission on 10 May 2016. The charity is governed by a CIO Constitution.

**Trustees**

Trustees are appointed at the Annual General Meeting. Trustees may co-opt additional people to serve to fill casual vacancies and skills gaps.

Trustees who have served since 1 April 2021 are as follows:

Max Beddard  
Elizabeth Knight  
Gillian Rogers (appointed 12 April 2021)  
Steve Bailey (resigned 14 March 2022)  
Sheila Barton (resigned 12 April 2021)  
Guy Foxell (resigned 14 March 2022)  
Helen Gracie (resigned 15 June 2021)

**OBJECTIVES AND ACTIVITIES**

**Objects**

The objects of the CIO are:

- (1) To advance the education of children and young people under the age of 25 years and the parents, carers or guardians of such young persons; and
- (2) To preserve and protect the mental and physical health of children and young people under the age of 25 by the provision of counselling and other therapeutic services for such persons, without distinction of race, nationality, sexual orientation, disability, religious or political beliefs.

**Aims and principal activities**

The principal aim of the organisation is:

- to advance the education of children and young people under the age of 25 years and the parents, carers or guardians of such young persons and
- to preserve and protect the mental and physical health of children and young people under the age of 25 by the provision of counselling and other therapeutic services for such persons, without distinction of race, nationality, gender, sexual orientation, disability, religious or political beliefs.

## **REPORT OF THE TRUSTEES - CONTINUED**

The principal activities are...

- maintain, develop and offer counselling and other therapeutic services appropriate to the needs of the above persons;
- manage centres for the supply of counselling and other therapeutic services
- increase effective ways of reaching out to children and young people aged under 25 who do not on their own initiative seek counselling and other therapeutic services
- encourage the participation of members of the community in this work by recruiting volunteer counsellors and by encouraging the involvement of volunteers in the organisation
- raise funds and invite and receive donations of money or property provided that Signpost shall not undertake any permanent trading in raising funds for its objects
- prepare and circulate reports, periodicals, books, leaflets, and other documents
- arrange or join in arranging exhibitions, meetings, lectures, and group discussions
- promote, undertake and publish organised research and experimental work
- affiliate, or become affiliated to any appropriate organisation that has charitable objects
- liaise with local authorities, other statutory and voluntary agencies and regional and national bodies
- do all such other lawful things as shall further the above objects.

### **How Signpost activities deliver public benefit**

Young people will be more confident and have the skills to achieve in school and throughout life, particularly with self-esteem and managing difficult situations. Through the provision of counselling and group work, young people are less likely to need additional costly interventions later on.

The challenges faced by young people in today's society are significant and youth mental health is at the forefront of everyone's minds. Signpost's commitment to support young people is ongoing and the Trustees look forward to this developing in the years ahead. The Charity has undertaken a significant amount of work to support young people through:

- a) Community mental health advice counselling,
- b) One to one support,
- c) Workshops and group work.

All clients are offered a minimum of twelve sessions, and some may have more depending upon individual need. The activities and counselling support has been provided by:

- a) Staff.
- b) Freelance counsellors,
- c) Designated safeguarding officer,
- d) Volunteers.

### **CAMHS work**

Signpost delivered community mental health counselling for young people through the CAMHS contract and other grant programmes.

### **Fundraising**

Fundraising has developed during 2021/22 and the Trustees are grateful for the support of a number of donors who have supported the Charity's work. In particular, thanks are extended to the Bugler Construction (Foundation) who provided a generous donation allowing us to extend our counselling to even more children and young people in the year.

## **REPORT OF THE TRUSTEES - CONTINUED**

The Charity has also benefitted from donations from several individuals, local schools and community associations' who have been keen to support young people who are encountering mental health challenges. The Trustees are very grateful for this ongoing support which helps to safeguard the future delivery of Signpost services and ongoing delivery of public benefit.

### **Volunteer support**

Signpost has been blessed by the support, commitment and dedication of its volunteers. In a year of change, the impact that they have delivered has been immense. Sincere and grateful thanks are extended to everyone who has given of their time in the service of young people.

### **ACHIEVEMENTS AND PERFORMANCE IN 2021/2022**

Over the year, face to face appointments have grown substantially following the pandemic. From an April 2021 position of 100% of sessions being delivered over the telephone or through video calls to approximately 65% being face to face in March 2022.

We have made significant progress in reducing our waiting list this year.

Our thirty-three qualified counsellors, as well as our 14 qualified volunteer counsellors have provided over 5,300 counselling sessions for young people over the year. Each of our counsellors completed their 80 hour 'Certificate in online and telephone counselling' which significantly supported the offer we provided.

To continue the development of the Charity, the Trustees agreed to formalising its' partnership with One YMCA (Charity Number: 1102301). On the 1<sup>st</sup> April 2022, Signpost CIO will become a subsidiary of One YMCA, therefore strengthening its position to tender for new contract delivery and increase the ability to continue meeting its charitable purposes.

### **FINANCIAL REVIEW**

The financial statements are set out on pages 7 to 11. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIO's Constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Restatement**

The financial statements for the year to 31 March 2021 have been restated on an accruals basis, having previously been reported on a receipts and payments basis.

#### **Overview**

During the year to 31 March 2022, the charity recorded £273,752 of income (2021 - £205,331 as restated) and £261,512 of expenditure (2021 - £157,971 as restated) resulting in fund values of £156,604 (2021 - £144,364 as restated). All balances are held in unrestricted funds.

#### **Financial outlook**

Our financial outlook remains strong with continuing contracts and grants into the next financial year alongside a new 3-year grant from Children in Need due to start on 1 April 2022.

**REPORT OF THE TRUSTEES - CONTINUED**

A renewed fundraising strategy will leverage additional support from individual donors and corporate sponsors supported by the continuation of generating income from trusts and foundations.

Trustees remain confident in the charity's financial outlook for FY22/23.

**Reserves policy**

The trustees' policy on reserves is to retain six months' expenditure in cash balances. The funds available at 31 March 2022 demonstrate that the charity's financial and reserves position is on target.

**Risk management**

The principal risk affecting the Charity continues to be the uncertain external economic environment that could adversely affect income and the cost delivering our principal activities. The Trustees confirm that they have identified and understand the risks to which the Charity is subject and that they are being actively managed.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England & Wales requires the charity trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the results of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and enables them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on  
and signed on their behalf by:



.....  
Elizabeth Knight  
Chair of Trustees

**SIGNPOST**  
**Charity Number: 1167027**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SIGNPOST (the 'Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees 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 Charity's accounts carried out under section 145 of the 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 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.

Jason Foxwell FCCA FCIE  
independent-examiner.net  
39 Enfield Road  
Poole  
BH15 3LJ

Date: 17<sup>th</sup> January 2023

**SIGNPOST**  
**Charity Number: 1167027**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £ (restated)
<b>Income</b>					
Donations and grants		59,163	-	59,163	91,190
Commissioned work and projects	2	214,589	-	214,589	114,141
<b>Total income</b>		<u>273,752</u>	<u>-</u>	<u>273,752</u>	<u>205,331</u>
<b>Expenditure</b>					
Charitable activities	4	261,512	-	261,512	157,971
<b>Total expenditure</b>		<u>261,512</u>	<u>-</u>	<u>261,512</u>	<u>157,971</u>
<b>Net income/(expenditure) for the year and net movement in funds</b>		12,240	-	12,240	47,360
<b>Reconciliation of funds:</b>					
Total funds brought forward		188,592	-	144,364	97,004
<b>Total funds carried forward</b>		<u>£156,604</u>	<u>£-</u>	<u>£156,604</u>	<u>£144,364</u>

All amounts relate to continuing activities.

The notes on pages 9 to 11 form part of these financial statements

**SIGNPOST**  
**Charity Number: 1167027**

**BALANCE SHEET AS AT 31 MARCH 2022**

	Note	2022		2021 (as restated)	
		£	£	£	£
<b>Current Assets</b>					
Cash at Bank and in hand		178,455		164,390	
<b>Creditors:</b>					
Amounts falling due within 1 year	7	<u>(21,851)</u>		<u>(20,026)</u>	
<b>Net Current Assets</b>		<b>156,604</b>		144,364	
<b>Net Assets</b>		<u><b>156,604</b></u>		<u>144,364</u>	
<b>Reserves</b>					
Unrestricted Funds		156,604		144,364	
Restricted Funds		-		-	
<b>Total Funds</b>		<u><b>156,604</b></u>		<u>144,364</u>	

The financial statements were approved by the board of Trustees on  
and were signed on its behalf by:



.....  
Elizabeth Knight  
Chair of Trustees

The notes on pages 9 to 11 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) ***Basis of Preparation***

Previous accounts have been prepared on a receipts and payments basis but were restated to the accruals format for this year due to the income (on a cash basis) being above £250,000.

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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS 102)).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements have been prepared on the going concern basis. The charity has sufficient reserves, and the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) ***Income***

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

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

c) ***Funds***

The accounts distinguish between restricted and unrestricted funds. The former have been raised by the charity for specific purposes or are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

d) ***Expenditure***

Expenditure is recognised in the period in which it is incurred.

**SIGNPOST**  
**Charity Number: 1167027**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022 – CONTINUED**

**2. INCOME – COMMISSIONED WORK AND PROJECTS**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Commissioned work	90,784	-	90,784	104,179
Projects	114,860	-	114,860	9,962
Hire fees	5,335	-	5,335	-
Other income	3,610	-	3,610	-
	214,589	-	214,589	114,141

**3. NET MOVEMENT IN FUNDS FOR THE YEAR**

	2022	2021
	£	£
This is stated after charging :		
Independent examiner's fees	435	425

**4. EXPENDITURE**

	2022	2021
	£	£
<b>Charitable activities</b>		
Charitable donations	216	90
Salaries	119,836	90,337
Contractors	96,532	53,472
Training	3,190	2,300
Expenses	1,424	1,839
Bank, payroll and examination costs	12,636	483
Office costs	11,277	2,077
ICT costs	11,947	5,389
Property costs	4,455	1,983
<b>Total charitable activities</b>	261,512	157,971

**SIGNPOST**  
**Charity Number: 1167027**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022 – CONTINUED**

**5. STAFF COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Salaries and wages	<b>99,071</b>	23,002
Social Security costs	<b>16,282</b>	10,754
Pension costs	<b>4,483</b>	1,873
	<b><u>119,836</u></b>	<u>90,337</u>

The average number of persons employed by the company during the year was 9 (2021: 8).

No employee received emoluments in excess of £60,000.

**6. TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES**

No Trustee received any emoluments (2021: £NIL) or reimbursed expenses (2021:£NIL).

**7. CREDITORS:** Amounts falling due within one year

	<b>2022</b>	2021
	<b>£</b>	£
Social Security	-	15,029
Deferred income (Children in Need grant)	<b>9,474</b>	-
Accruals	<b>12,377</b>	4,997
	<b><u>21,851</u></b>	<u>20,026</u>

**SIGNPOST**

England & Wales - Charity number 1167027

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# Accounts

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# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	1	April	2020	<b>To</b>	31	March	2021

## Section A Reference and administration details

<b>Charity name</b>	Signpost
<b>Other names charity is known by</b>	
<b>Registered charity number (if any)</b>	1167027
<b>Charity's principal address</b>	St Marys Churchyard
	High Street
	Watford
<b>Postcode</b>	<b>WD17 2BE</b>

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Guy Foxall			
2	Steve Bailey		From Nov 2020	
3	Elizabeth Knight		From Nov 2020	
4	Max Beddard	Treasurer	From Nov 2020	
5	Helen Gracie	Chair	From Nov 2020	
6	Tom Sharples		To Jan 2021	
7	Shelia Barton			
8	Claire Henshaw		To Nov 2020	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

## Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

## Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution dated 10 May 2016
How the charity is constituted (eg. trust, association, company)	CIO
Trustee selection methods (eg. appointed by, elected by)	Trustees appointed at the AGM. Trustees may co-opt additional people to serve to fill casual vacancies and skills gaps.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The objects of the Charity are:

1. to advance the education of children and young people under the age of 25 years and the parents, carers or guardians of such young persons;
2. to preserve and protect the mental and physical health of children and young people under the age of 25 by the provision of counselling and other therapeutic services for such persons, without distinction of race, nationality, sexual orientation, disability, religious or political beliefs.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Service delivery activities.**

The objects of Signpost are:

1. to advance the education of children and young people under the age of 25 years and the parents, carers or guardians of such young persons;
2. to preserve and protect the mental and physical health of children and young people under the age of 25 by the provision of counselling and other therapeutic services for such persons, without distinction of race, nationality, gender, sexual orientation, disability, religious or political beliefs.

**MAIN ACTIVITIES AND PUBLIC BENEFIT**

**Service delivery activities**

A national lockdown announced by the Government on 23<sup>rd</sup> March 2020 effective from 26<sup>th</sup> March 2020 meant that face to face counselling had to transition to virtual services via telephone and video calls, this change continued into the next financial year.

During this year the charity counselled an extra 122 young people compared to last year and increased the number of sessions provided by 152 against the previous year. The split between telephone and video counselling was 50.7% and 49.3% respectively. Nearly 75% of young people supported were aged 18 and below and overall, nearly 75% of those supported were female.

The challenges faced by young people in today's society are significant and youth mental health is at the forefront of everyone's minds. Signpost's commitment to support young people is ongoing and the Trustees look forward to this developing in the years ahead. The Charity has undertaken a significant amount of work to support young people through:

- a) Community mental health advice counselling,
- b) One to one support,
- c) Workshops and group work.

All clients are offered a minimum of twelve sessions, and some may have more depending upon individual

need. The activities and counselling support has been provided by:

- a) Staff.
- b) Freelance counsellors,
- c) Designated safeguarding officer,
- d) Volunteers.

**CAMHS work**

Signpost delivered community mental health counselling for young people through the CAMHS contract and other grant programmes.

**Fundraising**

Fundraising has developed during 2020/21 and the Trustees are grateful for the support of a number of donors who have supported the Charity's work. In particular, thanks are extended to:

- a) Dentons UK
- b) One YMCA
- c) Bugler Construction (Foundation)
- d) Elm Tree Trust
- e) Amazon

- f) CAF
- g) Hertfordshire Community Foundation
- h) Watford 3 Rivers
- i) Watford Borough Council

The Charity has also benefitted from donations from several individuals, local schools and community associations' who have been keen to support young people who are encountering mental health challenges. The Trustees are very grateful for this ongoing support which helps to safeguard the future delivery of Signpost services and ongoing delivery of public benefit.

**Volunteer support**

Signpost has been blessed by the support, commitment and dedication of its volunteers. In a year of change, the impact that they have delivered has been immense. Sincere and grateful thanks are extended to everyone who has given of their time in the service of young people.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year****MAIN ACHIEVEMENTS**

The Charity's principal achievements were in relation to:

- a) young people,
- b) fundraising?
- c) transition, change and preparing for the future?
- d) transitioning services to cope with Covid restrictions.
- e) transitioned system to Microsoft 365.
- f) launched new website with associated back office function to improve processes.

**Young People**

The delivery of the community health mental health services, grant funded programmes and one to one counseling support was successful. The Charity published impact information on its website at [www.signpostcounselling.org.uk](http://www.signpostcounselling.org.uk) and attention is drawn to this.

**Fundraising**

The Charity has benefited from the support of:

- a) Individuals through their generous donations and
- b) Grants from trusts and foundations.

The fundraised income in 2020/21 has enabled the Charity to face the future with confidence and seek to further its work.

Transition, and preparing for the future

The transition and change programme that commenced in March 2019 was completed by 31 January 2020

as envisaged. This concentrated period of change was successful and enables Signpost to look forward to the new decade with strength and confidence.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

#### SECTION E - FINANCIAL REVIEW RESERVES AND FUNDS

##### Reserves policy

The Trustees' policy on reserves is to retain six month's expenditures in cash balances.

The funds available to 31 March 2021 demonstrate that the Charity's financial and reserves position is on target.

##### Fund balances

All unrestricted and restricted funds have positive balances with no deficits. There is no permanent endowment.

##### FINANCIAL REVIEW

The financial achievements delivered in 2020/21 were:

- a) new sources of fundraised income from trusts and foundations:
- b) Despite in impact of Covid the charity increased the number of counselling sessions and the number of people we were able to support.
- c) savings from changes in working practices due to Covid supported increased counselling.

These activities were successful and aid the ongoing sustainability of the Charity.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

## Other optional information

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees


Signature(s)		
Full name(s)	Elizabeth Knight	Max Beddard
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	17 January 2022	

<b>SIGNPOST</b>		<b>1167027</b>		
<b>Receipts and payments accounts</b>				
For the period from	1 APRIL 2020	To	31 MARCH 2021	

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations	42,739	-	-	42,739	27,974
Commissioned work	104,179	-	-	104,179	70,384
Projects	9,962	-	-	9,962	16,476
Grants	48,451	-	-	48,451	54,790
Hire fees	-	-	-	-	3,134
Miscellaneous	-	-	-	-	1,410
<b>Sub total (Gross income for AR)</b>	<b>205,331</b>	<b>-</b>	<b>-</b>	<b>205,331</b>	<b>174,168</b>
<b>A2 Asset and investment sales, (see table).</b>					
None	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>205,331</b>	<b>-</b>	<b>-</b>	<b>205,331</b>	<b>174,168</b>
<b>A3 Payments</b>					
Charitable donations	90	-	-	90	5,000
Salaries	70,558	4,750	-	75,308	61,676
Contractors	48,475	-	-	48,475	41,625
Training	2,300	-	-	2,300	712
Expenses	1,839	-	-	1,839	1,589
Bank, payroll & audit costs	483	-	-	483	2,621
Office costs	2,077	-	-	2,077	7,722
ICT costs	5,389	-	-	5,389	2,361
Property costs	1,983	-	-	1,983	20,640
<b>Sub total</b>	<b>133,194</b>	<b>4,750</b>	<b>-</b>	<b>137,944</b>	<b>143,946</b>
<b>A4 Asset and investment purchases, (see table)</b>					
None	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>133,194</b>	<b>4,750</b>	<b>-</b>	<b>137,944</b>	<b>143,946</b>
<b>Net of receipts/(payments)</b>	<b>72,137</b>	<b>- 4,750</b>	<b>-</b>	<b>67,387</b>	<b>30,222</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>92,253</b>	<b>4,750</b>	<b>-</b>	<b>97,003</b>	<b>66,781</b>
<b>Cash funds this year end</b>	<b>164,390</b>	<b>-</b>	<b>-</b>	<b>164,390</b>	<b>97,003</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	CAF Bank	164,390	-	-
				-
		-	-	-
	<b>Total cash funds</b>	<b>164,390</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B2 Other monetary assets</b>	<b>Details</b>	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
			-	-
		-	-	-
<b>B3 Investment assets</b>	<b>Details</b>	Fund to which asset belongs	Cost (optional)	Current value (optional)
	None	-	-	-
<b>B4 Assets retained for the charity's own use</b>	<b>Details</b>	Fund to which asset belongs	Cost (optional)	Current value (optional)
	None	-	-	-
		-	-	-
<b>B5 Liabilities</b>	<b>Details</b>	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
		-	-	
		-	-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		MAX BEDDARD	19/01/2022	

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SIGNPOST**

I report to the trustees on my examination of the accounts of Signpost ("the charity") for the period ending 31 March 2021.

### **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 charity'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 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



**Jason Foxwell FCCA FCIE**  
independent-examiner.net  
39 Enfield Road, Poole, BH15 3LJ

Date: 21 January 2022