

Year ended 31 March 2025

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SIGNPOST
Charity Number: 1167027

LEGAL AND ADMINISTRATIVE INFORMATION

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

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 10–14year-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

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

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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 £
Income					
Donations and grants		46,347	-	46,347	52,716
Commissioned work and projects	2	92,892	116,557	209,449	133,736
Interest receivable		141	-	141	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		139,380	116,557	255,937	186,452
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure					
Raising funds		576	-	576	14,397
Charitable activities	4	176,679	116,557	293,236	191,474
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		177,255	116,557	293,812	205,871
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net (expenditure) for the year and net movement in funds		(37,875)	-	(37,875)	(19,419)
Reconciliation of funds:					
Total funds brought forward		139,710	-	139,710	159,129
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		101,835	-	101,835	139,710
		<u> </u>	<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
		£	£
Current assets			
Debtors	7	32,682	16,754
Cash at bank and in hand		106,031	159,918
Total current assets		138,713	176,672
 Liabilities			
Creditors: falling due within one year	8	(36,878)	(36,962)
Total current liabilities		(36,878)	(36,962)
 Net current assets		101,835	139,710
 Total Net Assets		101,835	139,710
 The funds of the Charity			
Unrestricted funds		101,835	139,710
Total Charity funds		101,835	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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

			2025	2024
Charitable activities	Unrestricted Funds	Restricted 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
Total charitable activities	176,679	116,557	293,236	191,474

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

5. STAFF COSTS

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

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

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

8. CREDITORS: Amounts falling due within one year

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

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.