

WINCHESTER YOUTH COUNSELLING

**TRUSTEES' ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

CHARITY NUMBER: 1195260

**WINCHESTER YOUTH COUNSELLING
TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS
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**WINCHESTER YOUTH COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and accounts for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS102.

Chair Of Trustees Report

It is my pleasure to present the Chair of Trustees' Report for Winchester Youth Counselling (WYC).

2021 was a year of change and consolidation for the charity. The Charity's Founder, Jill Guppy, had announced to the Board that she, after many years of dedicated service, wished to reduce her hours. As a result, the board of trustees led by Chair, Nick Bell, approved the appointment of our first CEO, Erin Tollefsen (nee McMurtry). From her first day on the 4th May 2021, Erin quickly made an impact on the organisation. A fresh perspective resulted in a series of positive moves including a change of office. WYC moved from its base within the Trinity Centre (Bradbury House) to rooms on St George's Street. This new home has been a very welcome move, offering more space for counselling and a central Winchester location.

The move of premises was also an opportunity to reposition WYC through its refreshed marketing. During the year the team developed a new look through superb design work by our Ambassador, Graphic Designer, Dan Bee. Dan further supported the charity with new designs for an updated website. Erin and the team further consolidated this by using the new designs through everything from the social media to the signage. The clear new branding has helped to create a clear, friendly and consistent image for WYC.

During the year the Board of Trustees accepted the resignation of long-standing Treasurer, David Platt, and welcomed the appointment of James Murphy, as the new Treasurer. The diversity of the Board was also reviewed and three new female board members were appointed; Kayleigh Ryan, Alison Day and Debbie Lockett, together with Jamie Robinson. Sadly, Jamie was unable to remain on the Board due to personal reasons. We very much appreciated his breadth of experience and insight during his time with us. The Board accepted the resignation of Nick Bell as Chair of Trustees and appointed John Lander to the role of Chair.

During the year the Board of Trustees agreed to transition WYC from an unincorporated charity to a Charitable Incorporated Organisation (CIO). This reinforced the change and consolidation theme for the year. The new CIO status provides a strong legal framework for the charity, employees, and the Board.

To further consolidate the changes within WYC, a new operating structure was agreed which saw the promotion of Marta Shepherd to Clinical Lead, and the repositioning of Jill Guppy's role to Therapeutic Interventions Lead overseeing the Outdoor Therapies Programme, Destress Relax and Chill therapy, and the Wellbeing Group.

In March of 2022, WYC was delighted to welcome its first Patron, Chris Packham. Chris is the perfect Patron for WYC with his personal connection with the Winchester area and his well-documented struggles, especially as an adolescent, with mental health issues. Despite his extremely busy schedule, Chris has already committed to giving a keynote speech for WYC and to support WYC through his extensive social media activity. Chris's role as Patron also coincided with the appointment of Business Administrator, Tammy Whitehouse, who quickly got to grips with the systems and processes at WYC, and worked closely with Caroline Hobbs to strengthen the processes in place to ensure all our clients

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and staff can more efficiently be supported. We were sorry to see Caroline move on to pursue other interests.

As a mental health charity, it is extremely important that we not only support our clients, but also our team. A strong brand direction has to be supported by strong and supportive internal culture. As an organisation our teams are often supporting vulnerable and distressed young people and it is essential that we, as a board, ensure their mental health and wellbeing is being taken care of. To this end, all of our team from the administrators to the counsellors are provided with free clinical supervision.

I would like to thank the bereaved families who, in their most difficult times, have thought of WYC and selected WYC for their loved one's charitable donation rather than flowers. As a team, we are very grateful for these donations and strive to ensure that the donated money is used to support a young person and their family during a traumatic period in their lives.

With last year's theme of change and consolidation behind us, John resigned as Chair, and I was appointed. This coming financial year is all about growth. We have set ourselves the ambitious target of doubling the number of counselling sessions we offer and halving the waiting list. I am confident that the platform built in this financial year will enable us to hit all our goals and ensure that we support as many young people in the district of Winchester as we possibly can.

Finally, I would like to thank everyone who was instrumental in supporting WYC, including our previous Chairs, Nick and John, and especially Jill, and new CEO, Erin.

Reference and Administrative Details

The charity is charitable incorporated organisation and is governed by its Constitution.

NAME Winchester Youth Counselling

CHARITY NUMBER 1195260

TRUSTEES:	Nick Bell	Chair, Resigned 11 November 2021
	Ronni Davis	Vice Chair, Resigned 7 June 2021
	Sian Searles	Chair
	John Lander	
	Andrew Simpson	
	David Platt	Resigned 21 March 2022
	James Murphy	Appointed Treasurer on 6 April 2021
	Jamie Robinson	Appointed 11 November 2021, resigned 30 June 2022
	Kayleigh Ryan	Appointed 14 December 2021
	Alison Day	Appointed 14 December 2021
	Deborah Lockett	Appointed 17 January 2022
	Natasha Monague	Appointed 30 June 2022
	Gareth Bloomfield	Appointed 18 August 2022

Trustees are appointed to the Board after interview with the existing trustees and the appointment ratified at the next meeting of trustees. Trustees are removed in writing within the provisions laid down in the Constitution.

SENIOR STAFF:	Erin Tollefsen	Appointed CEO on 4 May 2021
	Jill Guppy	Therapies Lead
	Marta Shepherd	Clinical lead

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FOR THE YEAR ENDED 31 MARCH 2022**

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E-mail: admin@winchesteryouthcounselling.org
Web site: www.winchesteryouthcounselling.org

BANKERS: National Westminster Bank plc
Old Bank Branch
105 High Street
Winchester
Hants
SO23 9AW

ACCOUNTANTS : Rothmans LLP
Avebury House
6 St Peter Street
Winchester
Hampshire
SO23 8BN

Key achievements

To echo the words in Sian's report as Chair, the year has been of much change, and we have made great progress in laying the foundations for the future success of Winchester Youth Counselling (WYC).

I am pleased to report that a further net surplus of £23,982 was achieved for the year despite our total expenditure growing by over 40%. This surplus has been added to our reserves to support our ambitious plans to increase our impact even further in the future.

These plans begin with our goals for the 2023 financial year of doubling the number of counselling sessions and halving our waiting list.

During the year we have invested in the future of our service by moving to a larger more suitable office space. We were able to secure funding and spent funds of £13,087 renovating the office, decorating and obtaining new computer equipment to support our growing team and clients.

We were largely supported by grant funders for the year and secured funding of £169,505 in total during the year from grant funders. Our CEO, Erin, led the fundraising strategy during the year and helped to increase our total income by over 25%.

As you may notice from our report and website, with the help of generous volunteers, we completed a rebranding of our service from November 2021, and unveiled our new and improved logo and website. Alongside this, we also increased our social media engagement significantly throughout the year as part of a committed exercise to improve awareness for our services.

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In addition, the charity registered as a CIO on 22 July 2021 having previously operated under an unincorporated structure. The activities of WYC were transferred to the CIO with effect from 14 October 2021.

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FOR THE YEAR ENDED 31 MARCH 2022**

Financial position and reserves

Total income increased to £274,835 for the year which was largely supported by the increased income we have been able to obtain from grant funders. Reserves as at 31 March 2022 are made up of £93,127 held as free reserves plus a balance of £55,982 held in restricted funds.

We received donations of £28,308 in the year including over £3,000 from our 'Friends of WYC' who kindly donate to the charity on a regular basis. Fundraising income of £5,145 was generated during the year from the sale of our cookbook and other events kindly organised by our ambassadors.

Our total expenditure rose to £250,583 for the year with the increase largely made up of staff costs and sessional counsellors fees as a result of our expanding service.

Reserves policy

During the year the trustees agreed a reserves policy to hold 3 – 5 months of forecast operating expenses in free reserves in order to protect against the risks of unexpected expenditures and to manage the impact of shortfalls in income. I am pleased to report that our free reserves at 31 March 2022 fall comfortably within this range based on the forecast expenditure for the following year.

Since the year end, in light of increased premises costs and our new enhanced maternity pay policy, the trustees have agreed that a maximum of 6 months of forecast operating expenses should be held in free reserves going forward.

Objectives and activities

WYC is a public benefit entity. Our mission is to provide free counselling, therapy and mental health support to young people aged 11 – 25 in Hampshire as well as support and advice for parents and families. Our service is confidential and is supported by a team of professionally trained counsellors including some volunteers.

We primarily offer one to one traditional counselling in our offices but also offer alternative therapies via our outdoor therapies programme. In addition, we operate a private counselling service in certain schools where the school contributes towards the cost of providing free counselling sessions to pupils.

We are incredibly grateful to our team of volunteer counsellors who have contributed valuable time and other generous individuals who have provided additional services such as website design to us free of charge.

The trustees confirm that they have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit when exercising any powers or duties to which this guidance is relevant

This report was approved by the Board of Trustees on 19th January 2022 and signed on its behalf by

Sian Searles

**Sian Searles
Chair of Trustees**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WINCHESTER YOUTH
COUNSELLING
FOR THE YEAR ENDED 31 MARCH 2022**

I report to the trustees on my examination of the accounts of Winchester Youth Counselling ('the Charity') for the year ended 31 March 2022.

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 as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



Susan Sullivan
FCA
Rothmans LLP
Chartered Accountants
Avebury House
St Peter Street
Winchester
Hampshire
SO23 8BN

Date: 24 January 2023

WINCHESTER YOUTH COUNSELLING
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022
(Incorporating an Income & Expenditure Account)

	<i>Note</i>	Unrestrict ed 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
INCOME FROM:					
Donations and legacies	2	82,839	77,029	159,868	84,274
Charitable activities	3	100,030	9,787	109,817	121,388
Investments	4	5	-	5	22
Other Income	5	5,145	-	5,145	1,090
Total Income		188,019	86,816	274,835	206,774
EXPENDITURE ON:					
Raising funds	7	18,856	-	18,856	9,632
Charitable activities	8	201,163	30,834	231,997	168,070
Total Expenditure		220,019	30,834	250,853	177,702
NET INCOME / EXPENDITURE		(32,000)	55,982	23,982	29,072
Transfers between funds	15	-	-	-	-
NET MOVEMENT IN FUNDS		(32,000)	55,982	23,982	29,072
RECONCILIATION OF FUNDS:					
Total funds brought forward	15	125,127	-	125,127	96,055
Total funds carried forward		93,127	55,982	149,109	125,127

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities

The accompanying accounting policies and notes form an integral part of these financial statements

WINCHESTER YOUTH COUNSELLING (CHARITY NUMBER: 1195260)
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	<i>Note</i>	2022	2021
		£	£
Fixed assets			
Tangible assets	11	12,710	-
Total fixed assets		<u>12,710</u>	<u>-</u>
Current assets			
Debtors	12	27,580	14,542
		141,07	122,81
Cash at bank and in hand		7	6
		<u>168,65</u>	<u>137,35</u>
Total current assets		7	8
Current liabilities			
Creditors: Amounts falling due within one year	13	32,257	12,231
		<u>136,40</u>	<u>125,12</u>
Net current assets		0	7
		<u>149,11</u>	<u>125,12</u>
Total net assets		<u>0</u>	<u>7</u>
The funds of the charity:			
Unrestricted funds	15	93,127	125,12
Restricted funds	15	55,982	7
		<u>149,10</u>	<u>125,12</u>
Total charity funds		<u>9</u>	<u>7</u>

These financial statements were approved by the Board of Trustees on 19th January 2022 and signed on its behalf by

Sian Searles

Sian Searles
Chair of Trustees

James Murphy

James Murphy
Treasurer

The accompanying accounting policies and notes form an integral part of these financial statements

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

1. Accounting Policies

(a) Basis of Preparation and assessment of going concern

The accounts have been prepared under the historical cost convention and in accordance with the second edition of the Charities: Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

The accounts are prepared on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity constitutes a public benefit entity as defined by FRS102.

This charity (#1195260) was registered as a CIO on 22 July 2021 and took on the activities of an unincorporated charity by the same name (#1093429) with effect from 14 October 2021. The charity's work, including its purposes and beneficiary class, remain unchanged. The transfer of activities to the CIO has, therefore, been accounted for on the merger basis in accordance with paragraph 27.13 of the Charity SORP.

Merger accounting involves presenting the assets, liabilities and funds of the combining charities as though they had always been part of the same (restructured) charity. Therefore, even though the change in legal form took place part way through the reporting period, these accounts have been drawn up to include the results of the combining charities for the whole of the reporting period in which the restructure occurred. These accounts therefore cover the year to 31 March 2022, with comparatives for the year to 31 March 2021.

In preparing these accounts the trustees have not had to make any significant judgements. There are no sources of estimation uncertainty which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(b) Incoming resources

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

Grants, whether 'capital' or 'revenue' in nature, are generally credited to the statement of financial activities in the year of receipt. Where a grant requires the provision of services over a period of time, income is recognised on a straight-line basis over the relevant period.

General grants and donations are credited in the year of receipt.

Donated services and facilities are recognised at their estimated value to the charity within voluntary income where the benefit to the charity is reasonably quantifiable and measurable. An equivalent amount is included as expenditure under the appropriate category of the Statement of Financial Activities (SOFA).

**WINCHESTER YOUTH COUNSELLING
NOTES TO THE FINANCIAL STATEMENTS
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(c) Resources expended

Liabilities are recognised when the charity is under an obligation to make a transfer of value to a third party. The expenses are allocated to the various Income & Expenditure accounts which the charity is required to maintain under the various Restricted Fund Grants shown in these accounts.

The majority of costs are directly attributable to specific activities, but certain shared costs are apportioned to activities in furtherance of the charity's objects. The charity has three main activities, being the provision of traditional counselling services to young people aged between 11 and 25, the provision of outdoor therapies and the provision of private counselling through local schools. Where costs cannot be directly attributed to particular activities, they have been allocated to activities on a basis consistent with the use of the resources, which has been estimated by reference to the approximate staff time spent on each activity.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(d) Governance Costs

Governance costs comprise the costs incurred in respect of finance and human resources which are directly attributable to the governance of the charity. These include such items as fees for legal advice to trustees and costs associated with constitutional and statutory requirements as well as management overheads associated with governance activities.

(e) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aims and use of each restricted fund are set out in the notes to the financial statements.

The restricted funds carried forward are shown in the financial statements and in Note 14 of these accounts.

(f) Tangible Fixed assets & Depreciation

Assets purchased for the continuing use of the charity are carried in the balance sheet at cost less depreciation. Depreciation is charged on tangible fixed assets on a straight line basis over their estimated useful lives as shown below:

Leasehold Improvements	10 years
Fixtures & Fittings	5 years
Computer Equipment	3 years

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

**WINCHESTER YOUTH COUNSELLING
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Cash at bank and in hand includes petty cash balances and deposits held in instant-access bank accounts.

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

(i) Creditors & provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Pensions

The charity operates a defined contribution pension scheme for the benefit of its employees. The contributions made for the accounting period are charged as an expense and are allocated to activities based on the approximate staff time spent on each activity.

(l) Taxation

The charity is exempt from tax on its income and gains to the extent that these are applied to its charitable objectives.

2 Income from Donations & Legacies

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Donations	28,308	-	28,308	52,681
Grants	54,531	77,029	131,566	31,593
			159,868	
	82,839	77,029	8	84,274

Donations include donations in kind of £7,480 (2021: £14,160). These donations relate to volunteer counselling and supervision hours provided to the charity and, in 2022, also include donated website design services.

3 Income from Charitable Activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £ as restated
Traditional Counselling	28,158	9,787	37,945	51,262
Private Counselling	71,872	-	71,872	69,126
Outdoor Therapies	-	-	-	1,000
			109,817	
Total income from charitable activities	100,030	9,787	7	121,388

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

4 Investment Income

	2022 Unrestrict ed £	2022 Restrict ed £	2022 Total £	2021 Total £
Bank interest receivable	5	-	5	22
	5	-	5	22

5 Other Income

	2022 Unrestrict ed £	2022 Restrict ed £	2022 Total £	2021 Total £
Fundraising	5,145	-	5,145	1,090
	5,145	-	5,145	1,090

6 Income from Government Grants

Income from government grants, included within Income from donations and legacies and Income from charitable activities above, was as follows:

	2022 Unrestrict ed £	2022 Restrict ed £	2022 Total £	2021 Total as restated £
Hampshire County Council	8,000	10,287	18,287	8,900
Winchester City Council	7,000	-	7,000	7,500
NHS CCG Hampshire Youth Access	27,933	9,433	37,366	24,710
Police & Crime Commissioners	-	-	-	9,960
Coronavirus Job Retention Scheme	-	-	-	2,533
	42,933	19,720	62,653	53,603

7 Fundraising Expenditure

	2022 Unrestrict ed £	2022 Restrict ed £	2022 Total £	2021 Total £
Staff costs	16,606	-	16,606	9,632
Fundraising Costs	2,250	-	2,250	-
	18,856	-	18,856	9,632

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

8 Charitable Activities

Current Year

	DIRECT COSTS		SUPPORT COSTS			TOTAL COSTS
	Counselling & Supervision	Staff Costs	Premises Costs	Office Costs	Governance Costs	
	£	£	£	£	£	£
Unrestricted:						
Traditional Counselling	11,114	77,588	9,152	12,914	8,405	119,173
Outdoor Therapies	5,984	-	453	1,063	-	7,500
Private Counselling	58,407	12,000	1,134	2,015	934	74,490
				15,992		201,163
	75,505	89,588	10,739	2	9,339	3
Restricted:						
Traditional Counselling	570	17,612	-	2,756	-	20,938
Outdoor Therapies	7,896	-	597	1,403	-	9,896
	8,466	17,612	597	4,159	-	30,834
Total Costs	83,971	107,200	11,336	20,151	9,339	231,997

Prior Year

	DIRECT COSTS		SUPPORT COSTS			TOTAL COSTS
	Counselling & Supervision	Staff Costs	Premises Costs	Office Costs	Governance Costs	
	as restated £	as restated £	as restated £	as restated £	as restated £	as restated £
Unrestricted:						
Traditional Counselling	24,885	40,767	5,676	6,051	766	78,145
Private Counselling	44,611	12,000	2,400	180	-	59,191
	69,496	52,767	8,076	6,231	766	137,336
Restricted:						
Traditional Counselling	3,945	19,232	1,400	1,145	-	25,722
Outdoor Therapies	3,425	1,587	-	-	-	5,012
	7,370	20,819	1,400	1,145	-	30,734
Total Costs	76,866	73,586	9,476	7,376	766	168,070

**WINCHESTER YOUTH COUNSELLING
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9. Governance Costs

	2022	2021
	Total	Total
		as restated
	£	£
Staff Costs	1,661	-
Trustees Meetings	200	-
Accountancy Services	7,478	766
	9,339	766

Accountancy costs include £6,150 payable to the Independent Examiner in relation to the preparation and examination of the financial statements.

10. Staff Costs and Related Party Transactions

	2022	2021
	£	£
Wages & salaries	114,403	75,403
Social security	3,599	210
Pension contributions	5,637	3,493
Professional counsellors' fees	83,971	59,101
Other Staff Costs	1,828	-
	209,438	138,207

The average number of employees, analysed by function was:

	2022	2021
Provision of counselling services	3	5
Administration	3	1
	6	6

No employee received remuneration of more than £60,000 in the current or prior year.

No trustee received any remuneration or other employment benefits during the year. No trustees' expenses were paid in the year.

The charity purchased indemnity insurance covering the period 1 April 2021 to 31 March 2022 for trustees and employees, which is included in a combined insurance policy. There are no other related party transactions in the period which require disclosure.

The charity considers the CEO, Clinical Lead and Therapies Lead to be its key management personnel. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £86,667 (2021: £42,634)

**WINCHESTER YOUTH COUNSELLING
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11. Tangible Fixed Assets

	Leasehold Improvements	Fixtures & Fittings	Computer Equipmen t	Total
	£	£	£	£
Cost				
As at 01 April 2021	-	-	-	-
Additions	4,267	6,066	2,754	13,087
Disposals	-	-	-	-
As at 31 March 2022	4,267	6,066	2,754	13,087
Depreciation				
As at 01 April 2021	-	-	-	-
Charge for the year	107	193	77	377
Elimination on disposal	-	-	-	-
As at 31 March 2022	107	193	77	377
Net Book Value				
As at 31 March 2022	4,160	5,873	2,677	12,710
As at 31 March 2021	-	-	-	-

12. Debtors

	2022	2021
	£	£
Accounts receivable	5,851	13,240
Accrued income	21,108	-
Prepayments	621	1,302
	27,580	14,542

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accounts payable	14,529	5,635
Accruals	12,810	3,671
Deferred Income	1,512	1,479
Taxation and social security	2,482	852
Other Creditors	924	594
	32,257	12,231

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

14. Deferred Income

	2022	2021
	£	£
Balance as at 31 March 2021	1,479	-
Amounts released to income	(1,479)	-
Amounts deferred in year	1,512	1,479
Balance as at 31 March 2022	1,512	1,479

Deferred income relates to private counselling fees paid in advance.

15. Analysis of Charitable Funds

Analysis of Movements in Funds - Current Year

	At 1 April 2021	Income	Expenditur e	Transfer s	At 31 March 2022
	£	£	£	£	£
Restricted Funds:					
BBC Children in Need		9,984	(9,984)	-	-
Website Redesign	-	2,000	(2,000)	-	-
Senior Counsellor	-	17,716	(7,382)	-	10,334
Suicide Prevention	-	9,787	(816)	-	8,971
Capital Grant	-	13,500	(756)	-	12,744
Outdoor Therapies	-	33,829	(9,896)	-	23,933
Total Restricted Funds	-	86,816	(30,834)	-	55,982
	125,12				
Unrestricted Funds	7	188,019	(220,019)	-	93,127
	125,12				
Total Funds	7	274,835	(250,853)	-	149,109

All restricted funds are supported by bank balances and held within cash at bank and in hand within current assets. As at 31 March 2022, £55,982 of cash at bank and in hand related to restricted funds and £85,095 related to unrestricted funds. All other assets and liabilities relate solely to unrestricted funds.

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Analysis of Movements in Funds - Previous Year (as restated)

	At 1 April 2020	Income	Expenditur e	Transfer s	At 31 March 2021
	£	£	£	£	£
Restricted Funds:					
BBC Children in Need	-	12,254	(12,254)	-	-
Big lottery grant	-	9,968	(9,968)	-	-
De-stress and Relax grants	-	2,000	(3,500)	1,500	-
Walk and Talk	-	1,000	(3,320)	2,320	-
Nature therapy	1,692	-	(1,692)	-	-
Total Restricted Funds	1,692	25,222	(30,734)	3,820	-
Unrestricted Funds	94,363	181,552	(146,968)	(3,820)	125,127
Total Funds	96,055	206,774	(177,702)	-	125,127

There were no restricted fund balances as at 31 March 2021, so all assets and liabilities included in the balance sheet related solely to unrestricted funds.

Description of Restricted Funds

Website Redesign	This grant has been provided to redevelop the charity's website. The project was completed in the year.
Senior Counsellor	This grant has been provided to fund a senior counsellor for the charity, and was ongoing at the year-end.
Suicide Prevention	This grant has been provided to fund early interventions group sessions for young people who are at risk of self-harm or suicide and was on-going at the year-end.
Capital Grant	These grants were provided to fund the relocation of the charity to better premises and the acquisition of appropriate equipment for the new offices.
Outdoor Therapies	These grants were provided to fund outdoor therapies, such as nature therapy and walk and talk sessions.
BBC Children in Need	The BBC Children in Need grant was provided to fund counselling sessions for children and young people experiencing mental health issues.
Big Lottery grant	The Big Lottery grant for 2020-21 was provided to cover costs arising during the Covid-19 pandemic.
De stress and Relax grants	These grants were provided to fund sessions with a relaxation and wellbeing therapist
Walk and Talk therapy grants	This is a grant from the Tesco Groundwork scheme to fund Walk and Talk therapy.
Nature therapy grants	These grants were provided to fund nature therapy sessions and

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introduce young people to the positive benefits of connecting with nature.

16. Prior Year Statement of Financial Activities (as restated)

	Unrestrict ed 2021 £ as restated	Restricted 2021 £ as restated	Total 2021 £ as restated
INCOME FROM:			
Donations and legacies	84,274	-	84,274
Charitable activities	96,166	25,222	121,388
Investments	22	-	22
Other Income	1,090	-	1,090
Total Income	181,552	25,222	206,774
EXPENDITURE ON:			
Raising funds	9,632	-	9,632
Charitable activities	137,336	30,734	168,070
Other	-	-	-
Total Expenditure	146,968	30,734	177,702
NET INCOME / EXPENDITURE	34,584	(5,512)	29,072
Transfers between funds	(3,820)	3,820	-
NET MOVEMENT IN FUNDS	30,764	(1,692)	29,072
RECONCILIATION OF FUNDS:			
Total funds brought forward	94,363	1,692	96,055
Total funds carried forward	125,127	-	125,127

17. Prior Period Adjustment

During FY2022 the charity reviewed its restricted and unrestricted funds and identified that in previous periods some funds had been treated as restricted, when in fact there were no restrictions applied by funders. The comparative figures for 2021 presented in the 2022 accounts, including the prior year statement of activities shown above, have therefore been restated to correct the classification of unrestricted and restricted funds.