

WINCHESTER YOUTH COUNSELLING

**TRUSTEES' ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

CHARITY NUMBER: 1195260

**WINCHESTER YOUTH COUNSELLING
TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS
CONTENTS**

	Page
Trustees Report	3
Independent Examiner's Report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

WINCHESTER YOUTH COUNSELLING REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023. 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).

As outlined in the Chair of Trustee Report 2022, the Charity's focus from April 2022 was on the growth of the service through increasing of the number of sessions offered to young people and the halving of the waiting list. From April 2021 to March 2022, 1,791 counselling and therapy sessions were offered. During the financial year April 2022 to March 2023 these sessions were increased by 34%, with the Charity offering 2,727 counselling and therapy sessions. The target of halving the waiting list proved impossible to deliver. As quickly as the number of sessions offered were increased, they were being filled.

Nationally, only one in three children and young people with a diagnosable mental health condition was getting access to NHS care and treatment.¹ As a result, we saw an increase in the number of children and young people trying to access our service.

This picture of the national impact of the Covid pandemic on young people, was also manifesting itself in our clients presenting with increasingly more complex issues, including a significant increase in the number of young people presenting with suicidal thoughts. These more complex issues resulted in an increase in the average number of sessions required to provide the support children and young people needed.

To meet this growing demand, the key focus for the charity during this period was to invest more funds in fundraising and the delivery of our therapeutic services including counselling, nature therapy, walk and talk and wellbeing sessions to ensure we could have a significant impact on children and young people's mental health in the Winchester District.

The team at WYC committed to providing this increased support to the young people that had been impacted by the Covid pandemic. To help facilitate the delivery of this service, the Board approved the formation of a Youth Advisory Board, made up of young people aged between 16 and 25.

The aim of the Youth Advisory Board was to ensure the charity moved forward, incorporating a youth focus, by empowering young people to shape both our strategic development and day to day operations. In summer 2022, our Youth Engagement Lead, Katy Seymour led the recruitment and training of the Youth Advisory Board. They held their first meeting in September 2022.

The Youth Advisory Board had an immediate impact on the Charity. In their first official role on the 1st December 2022, they interviewed our Patron, Chris Packham CBE, prior to him speaking at a fundraising event for the Charity. WYC was very grateful to have been hosted at the West Downs Auditorium by the University of Winchester, as part of an ongoing partnership.

The Board of Trustees were delighted to welcome two new Trustees in 2022, Natasha Montagu (June 2022) and Gareth Bloomfield (August 2022). Their appointments strengthened the Board, with their respective experience of Charity management and fundraising, and psychology and resilience training.

In June 2022, WYC was the winner of Best Charity at the annual Winchester Business Excellence Awards. The Charity was recognised as "A fantastic and much needed organisation which supports and champions

¹ (NHS Mental Health Dashboard, 2023).

**WINCHESTER YOUTH COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

mental wellbeing within the Winchester District.” This recognition was very much appreciated by the whole WYC team.

In March 2023, James Murphy resigned from the Board as he was offered a new job that required an office relocation. At this time Andrew Simpson and John Lander also tendered their resignations for personal reasons.

By the end of the financial year in 2023 the cost-of-living crisis was beginning to bite. The available funding was becoming harder to access and services were being cut and stretched across the country. WYC provides free counselling and therapeutic services to young people, who can be referred or can self-refer for services. The tightening of available funding together with the increase in the counselling service being offered, led to a reassessment of the services being provided by WYC and a review of different options around funding and expenditure.

In the next financial year to April 2024, the Board and CEO are reviewing the structure of WYC to ensure it can continue to deliver vital core services, given the increasing combined challenges of the economic environment and the youth mental health crisis.

Reference and Administrative Details

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

NAME Winchester Youth Counselling

CHARITY NUMBER 1195260

TRUSTEES:	Sian Searles	Chair
	Deborah Lockett	
	Alison Day	
	Natasha Montagu	Appointed 30 June 2022
	Gareth Bloomfield	Appointed 18 August 2022
	John Lander	Resigned 31 March 2023
	Andrew Simpson	Resigned 31 March 2023
	James Murphy	Treasurer, Resigned 31 March 2023
	Jamie Robinson	Resigned 30 June 2022
	Kayleigh Ryan	Resigned 18 July 2023

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

ADDRESS: 2nd Floor
East Wing
The Winchester Centre
68 St George’s Street
Winchester
SO23 8AH

Telephone	01962 820 444
E-mail:	admin@winchesteryouthcounselling.org

**WINCHESTER YOUTH COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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

Treasurer's Report – Natasha Montagu

In the year ending March 2022, the Charity realised a net surplus of £23,982, which enabled the Board to increase the number of counselling sessions provided and allocate funds to consultancy to support fundraising. During the subsequent year to March 2023, as outlined in the Chair's report, there was a 34% increase in the number of counselling sessions provided. However, the increased costs of these, combined with a squeeze on grants and other funding led to the charity ending the year with a deficit of £38,989.

Total fundraising was up 19% in the year to March 2023 at £320,031 (vs £269,685). Within that figure, income from donations and legacies rose 24% year-on-year to £198,081 (vs £159,868). The charity also achieved an increase of 11% in income from charitable activities at £121,950 (vs £109,817). Investment income increased to £230 (vs £5) and other income doubled to £10,333 (vs £5,145).

Total expenditure was £369,583 (vs £250,853), up 47% year on year. Total spending on charitable activities was £330,668 (vs £231,997), up 43%. Fundraising costs rose 106% to £38,915 (vs £18,856). The aim being to increase fundraising income to meet the unprecedented demand for services. However, the cost-of-living crisis and increased competition for funding across the charity sector resulted in an underperformance in income generation for the charity.

The deficit in the year drove a fall in current net assets and total charity funds to £110,120 from £149,109. We expect to see our cash reserves decline further in the short to medium term as we deal with an increasingly challenging economic climate impacting fundraising and income from activities amid an increased demand for mental health services. In the meantime, the charity will need to review its expenditure and level of charitable activities, whilst it develops plans to diversify its income.

Reserves policy

The trustees agreed a reserves policy to hold 3 – 6 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. As at 31 March 2023 the free reserves equated to approximately 3 months' worth of operating expenses, based on expenditure in the year.

**WINCHESTER YOUTH COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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 ^{23/01/2024}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 2023**

I report to the trustees on my examination of the accounts of Winchester Youth Counselling ('the Charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity 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 Company'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 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 2024

**WINCHESTER YOUTH COUNSELLING
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023
(Incorporating an Income & Expenditure Account)**

	<i>Note</i>	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
INCOME FROM:					
Donations and legacies	2	188,981	9,100	198,081	159,868
Charitable activities	3	121,950	-	121,950	109,817
Investments	4	230	-	230	5
Other Income	5	10,333	-	10,333	5,145
Total Income		321,494	9,100	330,594	274,835
EXPENDITURE ON:					
Raising funds	7	38,915	-	38,915	18,856
Charitable activities	8	292,817	37,851	330,668	231,997
Total Expenditure		331,732	37,851	369,583	250,853
NET INCOME / EXPENDITURE		(10,238)	(28,751)	(38,989)	23,982
Transfers between funds	15	-	-	-	-
NET MOVEMENT IN FUNDS		(10,238)	(28,751)	(38,989)	23,982
RECONCILIATION OF FUNDS:					
Total funds brought forward	15	93,127	55,982	149,109	125,127
Total funds carried forward		82,889	27,231	110,120	149,109

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 2023

	<i>Note</i>	2023	2022
		£	£
Fixed assets			
Tangible assets	11	11,226	12,710
Total fixed assets		11,226	12,710
Current assets			
Debtors	12	36,281	27,580
Cash at bank and in hand		87,095	141,077
Total current assets		123,376	168,657
Current liabilities			
Creditors: Amounts falling due within one year	13	24,482	32,258
Net current assets		98,894	136,399
Total net assets		110,120	149,109
The funds of the charity:			
Unrestricted funds	16	82,889	93,127
Restricted funds	16	27,231	55,982
Total charity funds		110,120	149,109

These financial statements were approved by the Board of Trustees on ^{23/01/2024} and signed on its behalf by

Sian Searles

 Sian Searles
 Chair of Trustees



 Natasha Montagu
 Treasurer

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

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 therefore the transfer of activities to the CIO has 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 prior 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 2023, with comparative for the year to 31 March 2022.

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
FOR THE YEAR ENDED 31 MARCH 2023**

(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 show 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, 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

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 2023**

(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 Objects.

2 Income from Donations & Legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	60,334	-	60,334	28,308
Grants	128,647	9,100	137,747	131,560
	188,981	9,100	198,081	159,868

Donations include donations in kind of £Nil (2022: £7,480). These donations related to volunteer counselling and supervision hours provided to the charity and website design services in the prior year.

3 Income from Charitable Activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Traditional Counselling	29,037	-	29,037	37,945
Private Counselling	92,913	-	92,913	71,872
Outdoor Therapies	-	-	-	
Total income from charitable activities	121,950	-	121,950	109,817

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

4 Investment Income

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest receivable	230	-	230	5
	230	-	230	5

5 Other Income

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fundraising	10,333	-	10,333	5,145
	10,333	-	10,333	5,145

6 Income from Government Grants

Income from Government Grants, included within Income from Donations & Legacies and Income from Charitable Activities above, was as follows:

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Hampshire County Council	600	-	600	18,287
Winchester City Council	7,920	-	7,920	7,000
NHS CCG Hampshire Youth Access	29,037	-	29,037	37,366
	37,557	-	37,557	62,653

7 Fundraising Expenditure

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs	34,360	-	34,360	16,606
Fundraising Costs	4,555	-	4,555	2,250
	38,915	-	38,915	18,856

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

8 Charitable Activities

Current Year

	DIRECT COSTS		SUPPORT COSTS			TOTAL COSTS
	Counselling & Supervision	Staff Costs	Premises Costs	Office Costs	Governance Costs	
	£	£	£	£	£	
Unrestricted:						
Traditional Counselling	26,086	120,405	22,206	29,444	8,207	206,348
Outdoor Therapies	2,380	-	-	-	-	2,380
Private Counselling	78,169	5,920	-	-	-	84,089
	106,635	126,325	22,206	29,444	8,207	292,817
Restricted:						
Traditional Counselling	2,013	13,341	-	2,763	-	18,117
Outdoor Therapies	5,486	14,038	-	210	-	19,734
	7,499	27,379	-	2,973	-	37,851
Total Costs	114,134	153,704	22,206	32,417	8,207	330,668

Prior Year

	Counselling & Supervision	Staff Costs	Premises Costs	Office Costs	Governance Costs	TOTAL 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
	75,505	89,588	10,739	15,992	9,339	201,163
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

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

9. Governance Costs

	2023	2022
	Total	Total
	£	£
Staff Costs	4,257	1,661
Trustees Meetings	-	200
Accountancy Services	3,950	7,478
	8,207	9,339

Accountancy Services above include fees due to the Independent Examiner, Rothmans LLP, of £3,000 (2022: £4,100) for Independent Examination and £950 (2022: £2,050) for other accountancy services.

10. Staff Costs and Related Party Transactions

	2023	2022
	£	£
Wages & salaries	170,362	114,403
Social security	10,202	3,599
Pension contributions	8,751	5,637
Professional counsellors' fees	114,134	83,971
Other Staff Costs	3,006	1,828
	306,455	209,438

The average number of employees, analysed by function was:

	2023	2022
Provision of counselling services	5	3
Administration	3	3
	8	6

No employee received remuneration of more that £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 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 & Deputy Clinical Lead to be its key management personnel. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £123,492 (2022: £86,667)

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

11. Tangible Fixed Assets

	Leasehold Improvements £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
As at 01 April 2022	4,267	6,066	2,754	13,087
Additions	-	-	1,279	1,279
Disposals	-	-	-	-
As at 31 March 2023	4,267	6,066	4,033	14,366
Depreciation				
As at 01 April 2022	107	193	77	377
Charge for the year	426	1,214	1,123	2,763
Elimination on disposal	-	-	-	-
As at 31 March 2023	533	1,407	1,200	3,140
Net Book Value				
As at 31 March 2023	3,734	4,659	2,833	11,226
As at 31 March 2022	4,160	5,873	2,677	12,710

12. Debtors

	2023 £	2022 £
Accounts receivable	-	5,851
Accrued income	32,782	21,108
Prepayments	1,249	621
Other Debtors	2,250	-
	36,281	27,580

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Accounts payable	11,457	14,529
Accruals	8,233	12,810
Deferred Income	-	1,512
Taxation and social security	3,286	2,482
Other Creditors	1,506	925
	24,482	32,258

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

14. Deferred Income

Deferred income relates to private counselling fees paid in advance.

	2023	2022
	£	£
Balance as at 31 March 2022	1,512	1,479
Amounts released to income	(1,512)	(1,479)
Amounts deferred in year	-	1,512
Balance as at 31 March 2023	<u>-</u>	<u>1,512</u>

15. Operating Lease Commitments

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	12,000	-
Between one and five years	1,000	-
	<u>13,000</u>	<u>-</u>

During the year the charity made operating lease payments totalling £8,981 (2022: £8,030) in respect of the rental of its premises.

16. Analysis of Charitable Funds

Analysis of Movements in Funds - Current Year

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds:					
Senior Counsellor	10,334		(10,334)	-	-
Suicide Prevention	8,971		(5,020)	-	3,951
Capital Grant	12,744		(2,763)	-	9,981
Outdoor Therapies	23,933	9,100	(19,734)	-	13,299
Total Restricted Funds	<u>55,982</u>	<u>9,100</u>	<u>(37,851)</u>	<u>-</u>	<u>27,231</u>
Unrestricted Funds	93,127	321,494	(331,732)	-	82,889
Total Funds	<u>149,109</u>	<u>330,594</u>	<u>(369,583)</u>	<u>-</u>	<u>110,120</u>

All restricted funds are supported by bank balances and held within cash at bank and in hand within current assets. As at 31 March 2023, £27,231 of cash at bank and in hand related to restricted funds and all other assets and liabilities relate solely to unrestricted funds.

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

Analysis of Movements in Funds - Previous Year

	At 1 April 2021	Income	Expenditure	Transfers	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
Unrestricted Funds	125,127	188,019	(220,019)	-	93,127
Total Funds	125,127	274,835	(250,853)	-	149,109

All restricted funds were 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 all other assets and liabilities relate solely to unrestricted funds.

Description of Restricted Funds

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.
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.

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

17. Prior Year Statement of Financial Activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
INCOME FROM:			
Donations and legacies	82,839	77,029	159,868
Charitable activities	100,030	9,787	109,817
Investments	5	-	5
Other Income	5,145	-	5,145
Total Income	188,019	86,816	274,835
EXPENDITURE ON:			
Raising funds	18,856	-	18,856
Charitable activities	201,163	30,834	231,997
Other	-	-	-
Total Expenditure	220,019	30,834	250,853
NET INCOME / EXPENDITURE	(32,000)	55,982	23,982
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	(32,000)	55,982	23,982
RECONCILIATION OF FUNDS:			
Total funds brought forward	125,127	-	125,127
Total funds carried forward	93,127	55,982	149,109