

# **WINCHESTER YOUTH COUNSELLING**

**TRUSTEES' ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024**

**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 2024**

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The trustees present their report and accounts for the year ended 31 March 2024. 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).

The Chair of Trustees' Report for 2022-2023 highlighted the way in which COVID impacted on the mental health context, with clients presenting with more complexity, including higher levels of suicidal thoughts, and therefore often needing more intensive or longer lasting support. As we moved towards a post-pandemic world this year, WYC has continued to note this trend, with our clients on average being offered 12 sessions of counselling or therapy.

This increased depth in our counselling work continued to benefit significant numbers of the local population. In the year April 2023 to March 2024, we were able to offer 2,432 counselling / therapy sessions.

Our focus on the natural world continued, with our nature therapy group running across the year and assisting 13 young people across 136 attendances. Our Walk and Talk (outdoor one-to-one therapy) offering also increased, with 17 clients seen across the 199 sessions offered within this service.

Outside of our core therapy offering, the service continued with its aim to reach as many individuals in need as possible and trialled several new services. A youth 'drop-in' was set up, where individuals can access support without the need to engage in formal therapy, and was shown to be successful with attendees utilising it as a one-off support or attending regularly to be supported by our counsellors.

A key highlight of the year was the development of the Youth Board. This group, set up in mid-2022, continued to have a pivotal role in the charity's direction, featuring in recruitment, reporting, and shaping the charity's progress across the year. We would like to say a special thank you to all the young people involved, and in particular to the Chairs of the Youth Board across this year, Bluebell Symonds (April 23-Aug 23), Harry Dymott (Aug 23 – Dec 23), and Emaline Hamnett (Dec 23 onwards).

This year was one of change and planning, with the Board and staff undergoing some restructuring to solidify the charity for the future. The planning that commenced at the end of the previous budget year (March 2023) allowed us to navigate a temporary tightening of resources, and to focus our attention on applying for core funding. We were incredibly pleased to be successful in receiving two significant, multi-year grants from new funders. These grants were confirmed during the last few months of the budget year and will allow us to recruit for positions such as a dedicated fundraiser and a grants manager as we move into the next year.

We were extremely pleased to recruit several new members of the Board across the year. Thursten Clements, with a background in systems and management – joined December 2023; Kirsteen Hook, with her expertise in charity law – joined January 2024; Michael Mander, who brings with him his background in communications and technology – joined March 2024; and Andrew Newberry, with extensive experience as a Chartered Accountant – joined March 2024 to become Chair in November 2024. After the reporting period, we also welcomed Susannah Webber (July 2024), Dason Bodilly and Michelle Flynn (September 2024), and Julie Todd (November 2024). All these individuals are dedicated to using their skillsets to further the cause of Winchester Youth Counselling and supporting youth mental health. We bid farewell to Kayleigh Ryan (July 2023) and Sian Searles (March 2024), who stepped down from the Board for personal reasons. The Board has therefore continued to recruit after the end of this reporting period, and now spans a full spectrum of relevant experiences to give invaluable backing to the executive team at WYC.

**WINCHESTER YOUTH COUNSELLING  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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During this reporting period, our CEO Erin Tollefsen, went onto maternity leave and Juliette Gillard stepped into her shoes for an interim period. Juliette brought with her a wealth of experience to ensure that the charity ran effectively over the course of the year. On return from maternity leave (Oct 2024), Erin moved into the new Trusts and Grants Fundraising Manager position to take a lead focus on this element of our operations. She was replaced in the permanent CEO role by Dr Hannah Reidy, who commenced her role in the summer of 2024. We also saw WYC's founder, Jill Guppy, moving into the Clinical Lead position to help the charity to continue with its core clinical remit and utilising her years of experience within the organisation and the sector.

As we move forwards, we are looking forward to strengthening our staffing within our improved finances. Our focus will remain on steadily increasing the number of sessions that we can provide, whilst also offering wraparound support services such as the development of further groups and online resources. We also stay committed to ensuring that our staff are well-trained and well-supported to fulfil their roles and would like to highlight and express our gratitude for their achievements across this year.

**Reference and Administrative Details**

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

Name: Winchester Youth Counselling

Charity Number: 1195260

Trustees:

Kayleigh Ryan	Resigned 18 July 2023
Sian Searles	Resigned 7 March 2024
Gareth Bloomfield	Resigned 13 April 2024
Alison Day	Resigned 7 April 2024
Deborah Lockett	Approved 17 January 2022
Natasha Montagu	Approved 30 June 2022
Thursten Clements	Approved 6 December 2023
Kirsteen Hook	Approved 25 January 2024
Michael Mander	Approved 27 March 2024
Andrew Newberry	Approved 27 March 2024
Susannah Webber	Approved 25 July 2024
Michelle Flynn	Approved 26 September 2024
Dason Bodilly	Approved 26 September 2024
Julie Todd	Approved 28 November 2024

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: CEO (Maternity Leave July 2023)

Marta Shepherd: Clinical Lead (to July 2023)

Jill Guppy: Clinical Lead (from July 2023)

Juliette Gillard: Interim CEO (from August 2023 to April 2024)

Dr Hannah Reidy: CEO (Consultant from April 2024; permanent from September 2024)

**WINCHESTER YOUTH COUNSELLING  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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The Winchester Centre,  
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Winchester,  
Hampshire  
SO23 8AH

Telephone: 01962 820 444

Email: [admin@winchyc.org](mailto:admin@winchyc.org)

Website: [www.winchesteryouthcounselling.org](http://www.winchesteryouthcounselling.org)

Bankers:

National Westminster Bank PLC,  
Old Bank Branch,  
105, High Street,  
Winchester,  
Hampshire,  
SO23 9AW

Accountants:

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

**Treasurer's Report – Andrew Newberry**

In the year ended March 2024, the Charity generated a surplus of £983 (2023: Deficit £38,989). This was achieved through increasing income by 13% whilst expenditure increased by only 1%. Whilst income from donations fell by 46%, income from grants rose by 32% leaving income from Donations and Grants 8% higher than 2023 at £214,442 (2023: £198,081). Income from Charitable Activities increased by 24% to £150,575 (2023: £121,950).

The Charity has secured new multi-year grants which will assist it in growing the range and number of sessions we are able to offer. Receipt of the first tranche of these grants significantly improved the Charity's liquid resources, with Cash at bank and in hand increasing to £272,557 (2023: £87,095).

The new grant income is allowing the Charity to recruit additional staff to increase and diversify its sources of income, and expand the services it provides.

**Reserves policy**

The surplus increased Reserves to £111,103 (2023: £110,120). Given the increase in annual expenditure, this represents a small reduction in the period of expenditure covered by reserves, but it still exceeds 3 months. It is anticipated that this position will improve during the next financial year, allowing the Charity to move higher up the policy range of 3-6 months expenditure in reserves.

**WINCHESTER YOUTH COUNSELLING  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities**

WYC is a public benefit entity. Its 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. The service is confidential and is supported by a team of professionally trained counsellors including some volunteers.

It primarily offers one to one traditional counselling in its offices but also offers outdoor therapies via its walk and talk and nature therapy programme, as well as group support. In addition, it operates a private counselling service in a school 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 free of charge.

The trustees confirm that they have complied with their duty under section 17(b) 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 ... 20/12/2024 ... and signed on its behalf by



.....  
Andrew Newberry  
Chair of Trustees & Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WINCHESTER YOUTH  
COUNSELLING  
FOR THE YEAR ENDED 31 MARCH 2024**

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I report to the trustees on my examination of the accounts of Winchester Youth Counselling ('the Charity') for the year ended 31 March 2024.

**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.



Jonathan Poulter  
FCA  
Rothmans LLP  
Chartered Accountants  
Avebury House  
St Peter Street  
Winchester  
Hampshire  
SO23 8BN

Date: 20/12/2024

**WINCHESTER YOUTH COUNSELLING  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024  
(Incorporating an Income & Expenditure Account)**

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<b>INCOME FROM:</b>					
Donations and legacies	2	156,857	57,585	214,442	198,081
Charitable activities	3	150,575	-	150,575	121,950
Investments	4	684	-	684	230
Other Income	5	8,531	-	8,531	10,333
<b>Total Income</b>		<b>316,647</b>	<b>57,585</b>	<b>374,232</b>	<b>330,594</b>
<b>EXPENDITURE ON:</b>					
Raising funds	7	10,277	1,430	11,707	38,915
Charitable activities	8	323,613	37,929	361,542	330,668
<b>Total Expenditure</b>		<b>333,890</b>	<b>39,359</b>	<b>373,249</b>	<b>369,583</b>
<b>NET INCOME / EXPENDITURE</b>		<b>(17,243)</b>	<b>18,226</b>	<b>983</b>	<b>(38,989)</b>
<b>Transfers between funds</b>	15	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(17,243)</b>	<b>18,226</b>	<b>983</b>	<b>(38,989)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward	15	82,889	27,231	110,120	149,109
<b>Total funds carried forward</b>		<b>65,646</b>	<b>45,457</b>	<b>111,103</b>	<b>110,120</b>

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 2024**

	<i>Note</i>	<b>2024</b> £	<b>2023</b> £
<b>Fixed assets</b>			
Tangible assets	11	12,494	11,226
Total fixed assets		<u>12,494</u>	<u>11,226</u>
<b>Current assets</b>			
Debtors	12	43,815	36,281
Cash at bank and in hand		272,557	87,095
Total current assets		<u>316,372</u>	<u>123,376</u>
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	13	217,763	24,482
<b>Net current assets</b>		<u>98,609</u>	<u>98,894</u>
<b>Total net assets</b>		<u>111,103</u>	<u>110,120</u>
<b>The funds of the charity:</b>			
Unrestricted funds	16	65,646	82,889
Restricted funds	16	45,457	27,231
<b>Total charity funds</b>		<u>111,103</u>	<u>110,120</u>

These financial statements were approved by the Board of Trustees on 20/12/2024 and signed on its behalf by



Andrew Newberry  
Chair of Trustees & Treasurer



Natasha Montagu  
Trustee

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.

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).

### **(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.

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

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**(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.

**(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.

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

**(I) 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**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	28,637	3,680	32,317	60,334
Grants	128,220	53,905	182,125	137,747
	<b>156,857</b>	<b>57,585</b>	<b>214,442</b>	<b>198,081</b>

**3 Income from Charitable Activities**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Traditional Counselling	32,466	-	32,466	29,037
Private Counselling	118,109	-	118,109	92,913
<b>Total income from charitable activities</b>	<b>150,575</b>	<b>-</b>	<b>150,575</b>	<b>121,950</b>

**4 Investment Income**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest receivable	684	-	684	230
	<b>684</b>	<b>-</b>	<b>684</b>	<b>230</b>

**5 Other Income**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fundraising	8,531	-	8,531	10,333
	<b>8,531</b>	<b>-</b>	<b>8,531</b>	<b>10,333</b>

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

**6 Income from Government Grants**

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

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	£
Hampshire County Council	-	-	-	600
Winchester City Council	-	7,480	7,480	7,920
NHS CCG Hampshire Youth Access	32,466	-	32,466	29,037
	<b>32,466</b>	<b>7,480</b>	<b>39,946</b>	<b>37,557</b>

**7 Fundraising Expenditure**

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	£
Staff costs	2,963	-	2,963	34,360
Fundraising Costs	7,314	1,430	8,744	4,555
	<b>10,277</b>	<b>1,430</b>	<b>11,707</b>	<b>38,915</b>

**8 Charitable Activities**

**Current Year**

	DIRECT COSTS		SUPPORT COSTS			TOTAL COSTS
	Counselling & Supervision	Staff Costs	Premises Costs	Office Costs	Governance Costs	
	£	£	£	£	£	£
<b>Unrestricted:</b>						
Traditional Counselling	40,519	156,477	14,824	29,486	9,229	250,535
Outdoor Therapies	1,361	2,590	-	-	-	3,951
Private Counselling	69,127	-	-	-	-	69,127
	111,007	159,067	14,824	29,486	9,229	323,613
<b>Restricted:</b>						
Traditional Counselling	6,013	5,921	2,200	6,508	90	20,732
Outdoor Therapies	6,321	10,876	-	-	-	17,197
	12,334	16,797	2,200	6,508	90	37,929
<b>Total Costs</b>	<b>123,341</b>	<b>175,864</b>	<b>17,024</b>	<b>35,994</b>	<b>9,319</b>	<b>361,542</b>

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

**Prior Year**

	DIRECT COSTS		SUPPORT COSTS			TOTAL COSTS
	Counselling & Supervision	Staff Costs	Premises Costs	Office Costs	Governance Costs	
	£	£	£	£	£	£
<b>Unrestricted:</b>						
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
<b>Restricted:</b>						
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
<b>Total Costs</b>	<b>114,134</b>	<b>153,704</b>	<b>22,206</b>	<b>32,417</b>	<b>8,207</b>	<b>330,668</b>

**9. Governance Costs**

	2024 Total	2023 Total
	£	£
Staff Costs	-	4,257
Accountancy Services	9,319	3,950
	<b>9,319</b>	<b>8,207</b>

Accountancy Services include net fees due to the Independent Examiner, Rothmans LLP, of £2,700 (2023: £2,500) for Independent Examination and £1,350 (2023: £792) for other accountancy services.

**10. Staff Costs and Related Party Transactions**

	2024	2023
	£	£
Wages & salaries	160,174	170,362
Social security	9,255	10,202
Pension contributions	7,858	8,751
Professional counsellors' fees	123,341	114,134
Other Staff Costs	1,540	3,006
	<b>302,168</b>	<b>306,455</b>

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

The average number of employees, analysed by function was:

	2024	2023
Provision of counselling services	3	5
Administration	3	3
	<u>6</u>	<u>8</u>

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 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 and senior management team to be its key management personnel. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £66,022 (2023: £123,492)

**11. Tangible Fixed Assets**

	Leasehold Improvements £	Fixtures & Fittings £	Computer Equipment £	Total £
<b>Cost</b>				
As at 01 April 2023	4,267	6,066	4,033	14,366
Additions	-	-	4,252	4,252
Disposals	-	-	-	-
As at 31 March 2024	<u>4,267</u>	<u>6,066</u>	<u>8,285</u>	<u>18,618</u>
<b>Depreciation</b>				
As at 01 April 2023	533	1,407	1,200	3,140
Charge for the year	427	1,213	1,344	2,984
Elimination on disposal	-	-	-	-
As at 31 March 2024	<u>960</u>	<u>2,620</u>	<u>2,544</u>	<u>6,124</u>
<b>Net Book Value</b>				
As at 31 March 2024	<u>3,307</u>	<u>3,446</u>	<u>5,741</u>	<u>12,494</u>
As at 31 March 2023	<u>3,734</u>	<u>4,659</u>	<u>2,833</u>	<u>11,226</u>

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

**12. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accounts receivable	24,580	-
Accrued income	12,803	32,782
Prepayments	4,182	1,249
Other Debtors	2,250	2,250
	<b>43,815</b>	<b>36,281</b>

**13. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accounts payable	20,320	11,457
Accruals	9,628	8,233
Deferred Income	181,049	-
Taxation and social security	5,680	3,286
Other Creditors	1,086	1,506
	<b>217,763</b>	<b>24,482</b>

**14. Deferred Income**

Deferred income relates to private counselling, grant income, and Walk and Talk funding received in advance of the period to which it relates.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance as at 31 March 2023	-	1,512
Amounts released to income	-	(1,512)
Amounts deferred in year	181,049	-
Balance as at 31 March 2024	<b>181,049</b>	<b>-</b>

**15. Operating Lease Commitments**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	24,000	12,000
Between one and five years	2,000	1,000
	<b>26,000</b>	<b>13,000</b>

During the year the charity made operating lease payments totalling £3,750 (2023: £8,981) in respect of the rental of its premises.



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16. Analysis of Charitable Funds

Analysis of Movements in Funds - Current Year

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
<b>Restricted Funds:</b>					
Core Funding	-	7,480	(7,480)	-	-
Suicide Prevention	3,951	-	(3,951)	-	-
Capital Grant	9,981	-	(2,984)	-	6,997
Outdoor Therapies	13,299	7,866	(17,197)	-	3,968
Drop-in Service	-	4,770	(3,356)	-	1,414
National Lottery Community Fund	-	37,469	(4,391)	-	33,078
<b>Total Restricted Funds</b>	<b>27,231</b>	<b>57,585</b>	<b>(39,359)</b>	<b>-</b>	<b>45,457</b>
<b>Unrestricted Funds</b>	<b>82,889</b>	<b>316,647</b>	<b>(333,890)</b>	<b>-</b>	<b>65,646</b>
<b>Total Funds</b>	<b>110,120</b>	<b>374,232</b>	<b>(373,249)</b>	<b>-</b>	<b>111,103</b>

All restricted funds are supported by bank balances and held within cash at bank and in hand within current assets. As at 31 March 2024, £45,457 of cash at bank and in hand related to restricted funds and all other assets and liabilities relate solely to unrestricted funds.

Analysis of Movements in Funds - Previous Year

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
<b>Restricted Funds:</b>					
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
<b>Total Restricted Funds</b>	<b>55,982</b>	<b>9,100</b>	<b>(37,851)</b>	<b>-</b>	<b>27,231</b>
<b>Unrestricted Funds</b>	<b>93,127</b>	<b>321,494</b>	<b>(331,732)</b>	<b>-</b>	<b>82,889</b>
<b>Total Funds</b>	<b>149,109</b>	<b>330,594</b>	<b>(369,583)</b>	<b>-</b>	<b>110,120</b>

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.

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**Description of Restricted Funds**

Core Funding	This grant has been provided to fund certain core costs for the charity, and was ongoing at the year-end.
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.
Drop-in Service	This grant was provided to fund a Drop-in service for the charity and was ongoing at the year-end.
National Lottery Community Fund	These grants were provided by the National Lottery Community Fund as part of its RC London and South East Region Programme. This grant was provided to cover core funding costs and was ongoing at the year-end.

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**17. Prior Year Statement of Financial Activities**

	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>
<b>INCOME FROM:</b>			
Donations and legacies	188,981	9,100	198,081
Charitable activities	121,950	-	121,950
Investments	230	-	230
Other Income	10,333	-	10,333
<b>Total Income</b>	<b>321,494</b>	<b>9,100</b>	<b>330,594</b>
<b>EXPENDITURE ON:</b>			
Raising funds	38,915	-	38,915
Charitable activities	292,817	37,851	330,668
<b>Total Expenditure</b>	<b>331,732</b>	<b>37,851</b>	<b>369,583</b>
<b>NET INCOME / EXPENDITURE</b>	<b>(10,238)</b>	<b>(28,751)</b>	<b>(38,989)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(10,238)</b>	<b>(28,751)</b>	<b>(38,989)</b>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward	93,127	55,982	149,109
<b>Total funds carried forward</b>	<b>82,889</b>	<b>27,231</b>	<b>110,120</b>

