

CROYDON YOUTH INFORMATION & COUNSELLING SERVICE LIMITED

(Limited by guarantee)

COMPANY NO: 03092355

CHARITY NO: 1049307

Known as

CROYDON DROP IN (CDI)

REPORT AND UNAUDITED ACCOUNTS

for the year ended
31 March 2017

**SARGENT & CO
CHARTERED ACCOUNTANTS
219 Croydon Road
Caterham
Surrey CR3 6PH**

FRIDAY



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COMPANIES HOUSE

Croydon Youth Information & Counselling Service Limited

Status:	Company Limited by Guarantee No. 03092355 incorporated on 17 August 1995 Charity registration No. 1049307 The Company's governing document is its Memorandum and Articles of Association incorporated 17 August 1995.
Secretary and Registered Office:	Nicola Newman 132 Church Street CR0 1RF
Trustees:	Ms T Andrews (Appointed 11.9.17) Mrs Janet Austin Revd Colin Boswell (resigned October 2016) Miss Alysha Coe (resigned January 2017) Ms Mary Conlan (resigned October 2016) Mr C Fraser (appointed 11.9.17) Mrs Jill Keehan Mr Roger King (appointed October 2016) Mr Basil Morris Mr Graham Reeves (resigned November 2016) Mrs Anne Smith
Advisor:	Mr Oliver Lewis
Chief Executive Officer:	Mrs Kim Bennett
Independent Examiner:	Sargent & Co Chartered Accountants 219 Croydon Road Caterham Surrey CR3 6PH
Bankers:	The Co-operative Bank Plc 91 George Street Croydon CR9 3QT
Solicitors:	Streeter Marshall 74 High Street Croydon CR9 2UU

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

The trustees present their annual Directors' Report together with the financial statements of the charity for the year ending 31 March 2017 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Our purpose and activities

The objects of the charitable company are the advancement of education, the furtherance of health and relief of poverty, distress and sickness of young people in the community of Croydon and the surrounding areas in accordance with its Memorandum and Articles of Association.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing their objectives and activities and in the planning of future activities. They have also considered the guidance 'Public Benefit: Running a Charity (PB2)'. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the Public Benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees, the charity operates a strict policy of no discrimination on any grounds.

REVIEW FOR THE YEAR ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

As an independent Voluntary Sector Organisation, CDI has grown and developed to meet the changing needs of young people and families. There has been a significant increase in the need and demand for our services, and as such CDI has changed and adapted to these needs to ensure that resources are utilised efficiently and effectively to bring about better outcomes for those seeking our support.

Principles for our work

CDI offers an 'integrated pathway' of support and development. A professional, dedicated workforce and committed agency whose supporters and stakeholders ensure services are developed to be responsive to the changing needs of young people. We have a broad range of services reflecting the differing needs of young people. To increase the ability of young people in accessing services, we ensure that common to all of our services is the consistent application of our organisational values and principles.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

Young people are central to the service

We recognise the pressures on young people in our society. We use a '**person centred**' approach, which encourages all young people to help themselves. We support individuals in exploring their own thoughts, feelings, and the options open to them, in order to make informed choices in their lives. We respect the individual's right to self-determination – the right to choose or not to choose.

Our services are delivered through the following teams:

- General Information and Advice
- Advice & Advocacy Service – free, confidential service supported in part by the local authority and by Drop In's reserves.
- Counselling, a free, confidential service
- Counselling in schools, confidential service, commissioned by schools, colleges
- Outreach Team – delivered as Outreach Health Education sessions via qualified and experienced staff and also through our mobile unit TALKBUS.
- Parent Infant Partnership – part of Croydon Best Start programme

Working with young people

This year 2016/17 saw a significant increase in growth and demand for our service provisions. Our team, yet again, excelled themselves in their efforts in supporting young people. Once we were aware that our funding was secure for the full year we were able to enjoy delivering a wide range of support to young people; full details of our year of activities will be expanded on in our full report.

Information and Administration

During the period the total number of young people contacting the agency for Information was 262 (194 young women and 58 young men, 10 unknown), 121 were via telephone, 52 in person, 53 via email and 35 from our Website. These figures are under-reported due to a change in our monitoring and recording systems, which will be reviewed over the coming months, when we expect to improve on the number enquiries.

Advice and Advocacy

The Advice and Advocacy service continues to work with young people and families that have real complex issues to deal with. Working with individuals who have multiple needs takes time and much dedication and as with all of our team we have an A&A worker who explores all avenues when supporting those she is working with.

This year has seen a marked increase in the complexity of cases being presented by young people and parents with young children. A total of 63 young people used the service, represented by 42 female and 21 male, with BMER communities represented by 67.26% of those using the service.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

Counselling

222 were seen by our counselling team at our base (132 Church Street); of these 144 were young women and 78 were young men. This was achieved with a team of 18 volunteer counsellors and three paid sessional staff.

During the period, due to our partnership with the Croydon Child Adolescent Mental Health Service (CAMHS) Single Point of Access (SPA), the agency had to nominate a Caldicott Guardian and undertake a whole service review of quality systems for recording data. We became accredited via the Information Governance Toolkit (IG) which allows us to become a 'trusted partner' for information sharing, an essential requirement if the SPA process is to be successful. This development led to a huge increase overall of agency filing systems and ways of recording data.

Counselling in Schools

CDI were very fortunate in securing funding from the Local Transformation Plan to recruit a Deputy Director. The recruitment was successful and we welcomed our new Deputy who set to task immediately in promoting our schools' offer. This area of our provision increased significantly by securing two further contracts in the autumn and with our own internal capacity increased the agency were assisted enormously with our wider processes.

Overall a total of 245 young people were seen by the schools' volunteer team (123 young men and 122 young women), offering a total of 1948 sessions. Croydon Drop In (CDI) is commissioned by schools to deliver counselling sessions on site.

Talkbus and Outreach Programme

The Talkbus underwent a complete makeover in this year and the graphics were beyond our wildest dreams; the feedback has all been very positive and the footfall has increased significantly. With a full year of secure funding we saw a hugely significant rise in numbers accessing this service - 11,156, (6536 male and 4620 female). The majority were under 19 (9396 – 85%) with the remainder being young people over 19, Professionals and Parents/Guardians please see our main report for breakdown on ethnicity and presenting issues. During the period two Local Authority contracts ended; however, we were delighted when these were replaced by a further 3 year contract which will provide security for four of our Talkbus sessions until October 2019, a huge bonus for our team.

In 2017/18 we will also need to secure four sessions, which are currently funded by Children in Need (two sessions) and Relief in Need (two sessions).

Outreach Health Education

Part of the Relief in Need funding was allocated towards an extremely valuable project which was delivering sessions to year 6 children on Transition. The aim was to prepare junior school children for their transition into secondary school. The work was tremendously successful and interestingly enough great need was identified around bullying in all forms, particularly social media, which is a new development in recent years.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

As mentioned in other Trustee reports, schools and colleges are now commissioning the Outreach Team for delivery of specific workshops. We thank these schools and in particular the Brit school for their continued support of our work. These commissions are extremely important for the running of the Outreach Team and we are very fortunate in having them.

Croydon Best Start Parent Infant Partnership (CBSPIP) and PIP UK

The title for this project is long to say the least, yet CDI are absolutely thrilled that we were fortunate enough to be partners with Croydon Local Authority and PIP UK on this exciting new venture. Therapeutic interventions for those aged 11-25 are addressed in the borough by ourselves, and other organisations working from adolescent age upwards. There has been a distinct lack of support for under 10s, pregnant mothers and young babies. PIP starts to fill this gap by being part of CBSPIP: the Best Start element will be delivering early interventions with a number of partners in the LA, Health and the Voluntary and third sectors. CDI has been commissioned to deliver to mothers who are pregnant, fathers and babies up to two. During this financial period CDI PIP had been running for 11 months and already had engaged with 33 families, with some really encouraging outcomes.

CBSPIP is an interesting project as it is a merged management model, the first of its kind for CDI and also for the LA. The two senior posts, Operations Manager and Clinical Lead, are both employed by CDI, the Operations Manager is funded by a SLA from PIP UK and the Clinical Lead is funded by the LA. There are four PIP key workers and four PIP Therapists, all of whom are employed by the LA, that are supported and managed by our team. The two senior staff are superb and have made this model work extremely efficiently. They have engendered a fantastic team spirit and the team feel very comfortable working in both environments, making this a real successful partnership. This is a three year pilot in which CDI is hoping to demonstrate excellent value for money both in terms of funding but also in terms of outcomes for the families, babies and young children it supports.

Funding and Posts

The Board of Trustees have intentions to support the current programme of delivery and staff team; funding reviews are undertaken regularly and new applications will be made in accordance with the agency Business Plan and Delivery Plans. Funds for the year 2017/18 have been identified and two contracts that are due to conclude in June 2017 will be addressed with new funding applications; delay in securing these new funds will be met by the agency's unrestricted reserves. As mentioned above the Board of Trustees have agreed that funds can be allocated toward Outreach costs from our unrestricted reserves up to March 2018, whilst fundraising takes place.

Needs will continue to be identified by the staff delivering the distinct services in consultation with the young people and parents, and targeted applications will be made to support our services.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

During the year the company's activities were funded by grants from:

London Borough of Croydon (LA)

- Localities Fund (concluded September 2016)
- Community Fund (commenced October 2016)
- Croydon Best Start Parent Infant Partnership (PIP)
- Joint Commission of Counselling & IAG with the CCG

Parent Infant Partnership UK (PIP UK)

Clinical Commissioning Group (CCG)

- Joint Commissioning of Counselling & IAG with the LA
- Local Transformation Plan
- Child & Adolescent Mental Health Service (CAMHS)

Children in Need

Relief in Need Charities

Church Tenements Trust

We are extremely grateful for the support that has been provided over the years from our major funders, for without their support our work would not be possible. The Trustees would also like to thank the smaller trusts and individuals who also contribute in supporting our agency with donations and with their time, which they freely give to us.

STAFFING

The senior management team welcomes every opportunity to thank its wonderful dedicated team of individuals, and this report is no exception. Our volunteers within the counselling and outreach teams, board of trustees and young people's group are exceptional and all give above and beyond any expectation we have of them. Without these people we would have nothing, and we are truly indebted to them all.

THE FUTURE

The future for our service is very exciting with many opportunities presenting to us. Our greatest challenge is that of capacity, a situation that we struggle to remedy given the short term nature of our funding. As reported previously we have an extremely low staff turnover and this in itself brings great stability. We look forward to securing funding for our main charitable aims and will be working closely with our statutory partners in ensuring that there is a strategic approach to our work that complements the LA and CCG agenda.

In the Agency Business/Development Plan the key targets for the coming year will be to secure income for the Outreach Team programme, to build capacity to roll out our bespoke training programmes which the agency is continually being asked to deliver.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

FINANCIAL REVIEW

Finance/Funding Strategy

The financial management of our agency is very important to us all and we have great transparency in how and where our funds are directed. As a charity we are incredibly efficient with these funds, not least due to the time and commitment of our Treasurer, Jill Keehan who assists and supports our Business Manager, Nicola Newman and the CEO with their financial responsibilities. Jill's overview of our financial capabilities and risks are invaluable to the senior management team and board.

We record thanks to Jill and to Nicola (Charity Secretary) for the efficient manner in which our records are maintained.

Due to these efforts and the large amount of volunteers we have made a small profit which we hope will in the future enable us to expand our work.

Reserves Policy

A reserves policy is drawn up each year on the appropriate use of reserve funding. The Treasurer and Director examine ways of ensuring that there is appropriate 'contingency' funding to support time-bound projects.

The management committee have established a policy whereby the unrestricted funds not invested in tangible fixed assets (the 'free reserves') held by the charity should be between 3 and 6 months of the resources expended, which equates to between £72,400 and £144,800. As at 31st March 2017 the accounts show general unrestricted reserves of £60,551, and £291,333, when designated funds are included. Details of the designated funds and their proposed uses are shown in Note 13 to the financial statements, which is on page 23. £1,557 of the unrestricted funds is invested in fixed assets. It has been recommended that if the agency's free reserve falls below £24,000 then an emergency meeting of the funding group and the trustees should take place to discuss immediate action.

Trustees

The Trustees of the charitable company during the year were:

Ms Anne Smith	Rev'd Colin Boswell (Resigned Oct 2016)
Mr Graham Reeves (Resigned Nov 2016)	Ms Mary Conlan (Resigned Oct 2016)
Mrs Jill Keehan	Mr Basil Edgar Morris
Miss Alysha Coe (Resigned Jan 2017)	Mrs Janet Austin
Mr Roger King (Appointed Oct 2016)	

Councillor Oliver Lewis (advisor)

The trustees, as members of the charitable company, undertake to contribute to the company £1 in the event of the company being wound up and having debts and liabilities which it cannot meet from its assets.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Croydon Youth Information and Counselling Service Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the chair of the trustees is nominated by the membership and Board of Trustees. The trustees have the power to co-opt further members to fill specialist roles. The trustees also have the power to appoint further trustees throughout the year, which numbers should not exceed one third of the total number of trustees. At each general meeting all trustees retire and may be reappointed. Further trustees may be elected if recommended by the existing trustees, and after written notice.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an orientation meeting with the Chair and senior officer to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction they are offered to meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees administers the charity. The board meets bi-monthly and there are sub-committees covering development, membership, and finance which meet as required. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and development.

Risk management

The trustees have a risk management strategy which comprises:

- bi-monthly review of the principal risks and uncertainties that the charity currently faces. the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Croydon Youth Information & Counselling Service Limited

Trustees' Report for the year ended 31ST March 2017

Risk management (contd)

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due, regular review of the bank balances, and active management of debtors and creditors balances to ensure there is sufficient working capital.

Attention has also been focused on non-financial risks arising from fire and health and safety, when delivering from our mobile unit. These risks are managed by ensuring regular awareness training is undertaken for staff working in these operational areas.

Statement of Trustees Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparing the trustees' and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Croydon Youth Information & Counselling Service Limited

**Trustees' Report
for the year ended
31ST March 2017**

This report has been prepared in accordance with the Small Companies regime under the Companies Act 2006.

Approved by the board and signed on its behalf by:


J. Keenan, Treasurer

26th October 2017

Croydon Youth Information & Counselling Service Limited

Independent Examiner's Report for the year ended 31ST March 2017

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Croydon Youth Information & Counselling Service Limited

Independent Examiner's Report for the year ended 31ST March 2017

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alison Sargent FCA
Sargent & Co
Chartered Accountants & Registered Auditors
219 Croydon Road
Caterham
Surrey
CR3 6PH

Date: 26th October 2017

Croydon Youth Information & Counselling Service Limited

Statement of financial activities (including income and expenditure account) for the year ended 31 March 2017

	Note	Restricted funds £	Unrestricted funds £	Total funds 2017 £	Restricted funds £	Unrestricted funds £	Total funds 2016 £
Income							
Income from generated funds:							
Voluntary income	3	42,290	80,096	122,386	144,345	56,785	201,130
Investment income		-	150	150	-	311	311
Income from charitable activities	4	22,500	439,562	462,062	117,500	200,602	318,102
Total income		64,790	519,808	584,598	261,845	257,698	519,543
Expenditure							
Charitable activities	5	71,182	462,616	533,798	242,755	229,663	472,418
Total expenditure		71,182	462,616	533,798	242,755	229,663	472,418
Net incoming/(expenditure) before transfers		(6,392)	57,192	50,800	19,090	28,035	47,125
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(6,392)	57,192	50,800	19,090	28,035	47,125
Reconciliation of funds							
Total funds brought forward		29,584	234,141	263,725	10,494	206,106	216,600
Total funds carried forward	13	23,192	291,333	314,525	29,584	234,141	263,725

All income and expenditure derive from continuing activities.

Croydon Youth Information & Counselling Service Limited

Balance Sheet as at 31 March 2017

	<u>Note</u>	<u>2017</u>		<u>2016</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed assets					
Tangible assets	9		1,556		2,336
Total fixed assets			1,556		2,336
Current assets					
Debtors	10	123,576		130,987	
Cash at bank and in hand		247,051		150,646	
Total current assets		370,627		281,633	
Creditors: amounts falling due within one year	11	(57,658)		(20,244)	
Net current assets			312,969		261,389
Total assets less current liabilities			314,525		263,725
Net assets	12		314,525		263,725
The funds of the charity:					
Restricted funds			23,192		29,584
Unrestricted funds:					
Designated		230,782		170,000	
General fund		60,551		64,141	
Total unrestricted funds			291,333		234,141
Total charity funds	13		314,525		263,725

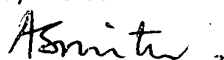
For the financial year ended 31 March 2017, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.


Approved by the board and signed on its behalf by:



Anne Smith-Director

Date: 26th October 2017

Company Number 03092355



Jill Keenan-Director

Date: 26th October 2017

Croydon Youth Information & Counselling Service Limited

Statement of Cash Flows for the year ended 31 March 2017

	2017	2016
	£	£
Cash flows from operating activities		
<i>Net cash provided by (used in) operating activities (see below)</i>	<u>96,255</u>	<u>(23,231)</u>
Cash flows from investing activities		
Interest received	<u>150</u>	<u>311</u>
<i>Cash provided by investing activities</i>	<u>150</u>	<u>311</u>
<i>Change in cash and cash equivalents in the reporting period</i>	96,405	(22,920)
Cash and cash equivalents at the beginning of the reporting period	<u>150,646</u>	<u>173,566</u>
<i>Cash and cash equivalents at the end of the reporting period</i>	<u>247,051</u>	<u>150,646</u>
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	50,800	47,125
Adjustments for:		
Depreciation charges	780	779
Interest received	(150)	(311)
(Increase)/decrease in debtors	7,411	(73,604)
Increase/(decrease) in creditors	<u>37,114</u>	<u>2,780</u>
Net cash provided by (used in) operating activities	<u>96,255</u>	<u>(23,231)</u>
Analysis of cash and cash equivalents		
Total cash in hand at the end of the year	<u>247,051</u>	<u>150,646</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(i) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(ii) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was needed. No restatements were required.

(iii) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(iv) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Income relating to next year, but received in the current year, is deferred to the next year.
- Investment income is included on an accruals basis.
- Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

(v) Resources expended

Expenditure is accounted for on an accrual basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise the costs associated with attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly others are apportioned on an appropriate basis.

(vi) Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rates used are as follows:

motor vehicles and equipment	7 years
computer and office equipment	4 years
improvements to premises	8 years

(vii) Lease costs

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

(viii) Pension costs

Pension contributions are charged to the statement of financial activities as they fall due. Employees of CDI joined the government's work based pension scheme in 2016/17, being a defined contribution scheme.

(ix) Financial Instruments

The trust 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.

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Voluntary income

	Restricted funds	Unrestricted funds	Total funds 2017	Total funds 2016
	£	£	£	£
Grants				
Church Tenements Charity	-	6,000	6,000	10,000
Croydon Council	-	60,000	60,000	60,000
BBC Children in Need	25,178	-	25,178	23,476
The Croydon Relief in Need Charities	17,112	-	17,112	22,369
Jack Petchey Foundation	-	-	-	10,000
Youth Access – DfE	-	-	-	45,500
Single Point of Access (SPA) fund	-	12,000	12,000	20,000
Big Lottery Fund – Awards for All	-	-	-	8,500
Donations and gifts	-	2,096	2,096	1,285
Total	<u>42,290</u>	<u>80,096</u>	<u>122,386</u>	<u>201,130</u>

The charitable company benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	Restricted funds	Unrestricted funds	Total funds 2017	Total funds 2016
	£	£	£	£
Invoiced services	-	80,652	80,652	63,424
London Borough of Croydon	-	224,072	224,072	145,782
LBC Parent Infant Partnership PIP	-	58,176	58,176	-
Croydon NHS	-	44,597	44,597	78,896
PIP UK	-	33,261	33,261	-
Partnership and sub-contracting income	-	-	-	17,500
CYP – IAPT	22,500	-	22,500	7,500
Local Transformation Fund	-	55,265	55,265	-
The Association for Young People's Health	-	-	-	5,000
Sundry income	-	1,715	1,715	-
Total	<u>22,500</u>	<u>439,562</u>	<u>462,062</u>	<u>318,102</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

5 Expenditure on charitable activities

	Charitable Activities	Governance costs	Total 2017	Total 2016
	£	£	£	£
Annual report and AGM	-	2,474	2,474	2,470
Bad debt provision	-	-	-	1,000
Bank charges and interest	257	-	257	107
Books and publications	170	-	170	144
Catering	119	-	119	1,298
Computer support costs	4,173	-	4,173	11,346
Depreciation	780	-	780	779
Family Navigator expenses	-	-	-	55
Insurance	5,301	-	5,301	5,026
Light and heat	1,890	-	1,890	2,000
Membership fees and subscriptions	2,509	-	2,509	1,798
Miscellaneous	1,384	-	1,384	1,341
Outreach event costs	1,243	-	1,243	-
Payroll expenses	731	-	731	1,523
Independent examination	-	2,142	2,142	2,100
Professional fees	3,245	-	3,245	1,480
Rent and water rates	3,921	-	3,921	3,945
Repairs	3,055	-	3,055	1,831
Pensions	21,741	-	21,741	12,754
Salaries	437,891	7,697	445,588	389,250
Supervision	6,614	-	6,614	4,222
Training	5,218	-	5,218	2,286
Stationery and postage	1,855	-	1,855	1,502
Recruitment	1,026	-	1,026	-
Talkbus fuel	2,161	-	2,161	2,022
Talkbus expenses	5,008	-	5,008	5,511
Telephone	3,740	-	3,740	3,503
Travel	3,719	-	3,719	1,232
Venue hire	-	-	-	-
Volunteer expenses	1,668	-	1,668	1,939
Website and rebranding	1,313	-	1,313	9,954
Young People's Team	213	-	213	-
Advertising	540	-	540	-
	521,480	9,839	533,798	472,418

Expenditure on charitable activities was £533,798 (2015: £472,418) of which £462,616 was unrestricted (2015: £229,663) and £71,182 was restricted (2015: £242,755).

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

6 Net income/(expenditure) for the year

This is stated after charging:

	<u>2017</u>	<u>2016</u>
	£	£
Depreciation	780	779
Operating lease - property	3,500	3,500
Independent examiners fees	<u>2,142</u>	<u>2,100</u>

7 Staff costs and numbers

	<u>2017</u>	<u>2016</u>
	£	£
Staff costs were as follows:		
Salaries and wages	408,785	360,429
Social security	36,803	28,821
Pension	21,741	12,754
Total	<u>467,329</u>	<u>402,004</u>

No employee received emoluments of more than £60,000 (2016: Nil)

The average number of employees during the year was as follows:

	<u>2017</u>	<u>2016</u>
	No.	No.
Central	2	2
Counselling	8	7
Outreach	9	9
Advocacy	1	1
PIP	<u>1</u>	<u>1</u>
Total	<u>20</u>	<u>19</u>

8 Trustee remuneration and expenses

No trustees received any remuneration or expenses during the year (2016: Nil)

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2016: None).

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

9 Tangible fixed assets

	Improvements to Premises £	Vehicle £	Computer and office equipment £	Total £
Cost				
At 1 April 2016	27,948	73,050	16,024	117,022
Additions	-	-	-	-
At 31 March 2017	<u>27,948</u>	<u>73,050</u>	<u>16,024</u>	<u>117,022</u>
Accumulated depreciation				
At 1 April 2016	27,948	73,050	13,688	114,686
Charge for the year	-	-	780	780
At 31 March 2017	<u>27,948</u>	<u>73,050</u>	<u>14,468</u>	<u>115,466</u>
Net book value				
At 31 March 2017	<u>-</u>	<u>-</u>	<u>1,556</u>	<u>1,556</u>
At 31 March 2016	<u>-</u>	<u>-</u>	<u>2,336</u>	<u>2,336</u>

Tangible fixed assets are used for direct charitable purposes

10 Debtors

	<u>2017</u> £	<u>2016</u> £
Trade debtors	89,170	81,733
Prepayments and other debtors	4,406	4,254
Accrued income	30,000	45,000
Total	<u>123,576</u>	<u>130,987</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

11 Creditors: amounts falling due within one year

	<u>2017</u>	<u>2016</u>
	£	£
Taxation and social security	11,261	10,941
Accruals and other creditors	3,972	3,753
Deferred income	42,425	6,000
	<hr/>	<hr/>
Total	<u>57,658</u>	<u>20,244</u>

12 Analysis of net assets between funds

	<u>General funds</u>	<u>Designated funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£	£
Tangible fixed assets	-	-	1,556	1,556
Net current assets	60,551	230,782	21,636	312,969
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2017	<u>60,551</u>	<u>230,782</u>	<u>23,192</u>	<u>314,525</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

13 Analysis of charitable funds

	At 1 April 2016 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2017 £
<i>Restricted funds:</i>					
Buy a Brick	1,379	-	-	-	1,379
BBC Children in Need	5,869	25,178	25,300	-	5,747
The Croydon Relief in Need Charities	-	17,112	17,112	-	-
Croydon NHS – CYP IAPT	-	22,500	22,500	-	-
Single Point of Access (SPA) fund	20,000	-	5,490	-	14,510
Fixed asset fund	2,336	-	780	-	1,556
Total restricted funds	<u>29,584</u>	<u>64,790</u>	<u>71,182</u>	<u>-</u>	<u>23,192</u>
<i>Unrestricted funds</i>					
Designated funds					
Agency contingency fund, to ensure continuation of services, when replacement funding is not immediately available	85,000	-	-	5,000	90,000
Building and repairs fund (for purchase of own building)	20,000	-			20,000
Replacement asset fund re Talkbus	55,000			25,000	80,000
Training services development and staff training	10,000		2,500	-	7,500
Local Transformation Fund	-	55,265	29,920	-	25,345
Parent Infant Partnership (PIP)	-	91,437	83,500	-	7,937
General reserves	64,141	373,106	346,696	(30,000)	60,551
Total unrestricted funds	<u>234,141</u>	<u>519,808</u>	<u>462,616</u>	<u>-</u>	<u>291,333</u>
Total funds	<u><u>263,725</u></u>	<u><u>584,598</u></u>	<u><u>533,798</u></u>	<u><u>-</u></u>	<u><u>314,525</u></u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

13 Analysis of charitable funds (continued)

Previous year:

	At 1 April <u>2015</u> £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March <u>2016</u> £
<i>Restricted funds:</i>					
Buy a Brick	1,379	-	-	-	1,379
Croydon Council-Counselling	-	60,000	(60,000)	-	-
Croydon Council-Youth Counselling	-	90,000	(90,000)	-	-
BBC Children in Need	-	23,476	(17,607)	-	5,869
The Croydon Relief in Need Charities	-	22,369	(22,369)	-	-
Croydon NHS - CYP IAPT	6,000	-	(6,000)	-	-
Youth Central Locality Fund	-	20,000	(20,000)	-	-
Jack Petchey Foundation	-	10,000	(10,000)	-	-
CYP - IAPT training backfill	-	7,500	(7,500)	-	-
Single Point of Access (SPA) fund	-	20,000	-	-	20,000
Big Lottery Fund - Awards for All	-	8,500	(8,500)	-	-
Fixed asset fund	<u>3,115</u>	<u>-</u>	<u>(779)</u>	<u>-</u>	<u>2,336</u>
Total restricted funds	<u>10,494</u>	<u>261,845</u>	<u>(242,755)</u>	<u>-</u>	<u>29,584</u>
<i>Unrestricted funds</i>					
Designated funds					
Agency contingency fund	50,000	-	-	35,000	85,000
Building and repairs fund (for purchase of own building)	20,000	-	-	-	20,000
Replacement asset fund	40,000	-	-	15,000	55,000
Training services development and staff training	10,000	-	-	-	10,000
General reserves	<u>86,106</u>	<u>257,698</u>	<u>(229,663)</u>	<u>(50,000)</u>	<u>64,141</u>
Total unrestricted funds	<u>206,106</u>	<u>257,698</u>	<u>(229,663)</u>	<u>-</u>	<u>234,141</u>
Total funds	<u>216,600</u>	<u>519,543</u>	<u>(472,418)</u>	<u>-</u>	<u>263,725</u>

Croydon Youth Information & Counselling Service Limited

Notes to the accounts for the year ended 31 March 2017

13 Analysis of funds (continued)

Purposes of restricted funds:

Buy a Brick: comprises of small donations received towards purchase of own building.

BBC Children in Need: provided support for the Outreach team benefiting children aged 11 who will be moving to secondary schools.

The Croydon Relief in Need Charities: provided support for the Outreach sessions benefiting the residents of London Borough of Croydon.

CYP – IAPT: towards backfill for Counselling Manager's post who was on a training course funded by the NHS.

Single Point of Access (SPA) fund: provided funding for purchase, maintenance and delivery of IT equipment and related expenditure. This grant runs from April 2016 to March 2020.

Fixed Assets Fund: represents the reducing net book value of fixed assets purchased from restricted funds.

Purposes of designated funds:

Local transformation plan: Funding to support the maintenance and development of our IT systems linked to Information Governance, equipment, hardware over four years of the programme.

PIP - Parent Infant Partnership: Funding to support the preparation of the Business Administration and Information Governance Toolkit and ongoing maintenance.

The names of the other funds provide an understanding of the nature and purpose.

Transfers represent changes in designation approved by the trustees.

Depreciation charges on the fixed assets purchased are applied to the Fixed Asset Fund.

14 Lease commitments

The company's commitments for rental payments under operating leases payable during the year are as follows:

	<u>Land and buildings</u>	
	<u>2017</u>	<u>2016</u>
	£	£
Leases expiring:		
Over 5 years from 31 March 2016 - amount per annum	<u>3,500</u>	<u>3,500</u>

The lease can be terminated by either party by giving six months notice.