

THE ENFIELD COUNSELLING SERVICE

England & Wales · Charity number 1003589

Details

Status Registered

Legal form Other

Registered 1991-07-23

Register [View on the Charity Commission register](#)

Contact

Address 1A London Road
Enfield
Middlesex
EN2 6BN

Phone 020 8367 2333

Email info@enfieldcounselling.co.uk

Website www.enfieldcounselling.co.uk

Activities

Objects: (1)RELIEVE PERSONS LIVING OR WORKING IN THE LONDON BOROUGH OF ENFIELD AND THE ADJOINING NEIGHBOURHOOD WHO ARE SUFFERING FROM MENTAL AND EMOTIONAL DISTRESS, BY THE PROVISION OF A COUNSELLING SERVICE; (2)TO EDUCATE AND TRAIN PERSONS IN THE PRINCIPLES AND PRACTICE OF COUNSELLING AS AFORESAID.

Activities: Provides counselling and training

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LONDON BOROUGH OF ENFIELD AND THE ADJOINING AREAS
- Enfield

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£326,096	£287,144	-	-
2023-12-31	£275,601	£265,835	-	-
2022-12-31	£237,539	£261,858	-	-
2021-12-31	£264,791	£236,088	-	-
2020-12-31	£208,017	£185,858	-	-

Trustees

Name	Role	Appointed
JULIA WATSON	Chair	
Patrick Madigan		2024-01-02

THE ENFIELD COUNSELLING SERVICE

England & Wales - Charity number 1003589

Accounts

Charity Number: 1003589

THE ENFIELD COUNSELLING SERVICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

THE ENFIELD COUNSELLING SERVICE

CONTENTS

	Page
Trustees and Advisers	1
Report of the Trustees	2-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9

THE ENFIELD COUNSELLING SERVICE

TRUSTEES AND ADVISERS YEAR ENDED 31ST DECEMBER 2024

Registration Number: 1003589

Address: 1A London Road, Enfield, EN2 6BN

Trustees: Julia Watson
Patrick Madigan – appointed 2/01/2024
Rita Deegan – appointed 2/01/2024

Independent Examiner: S.J.Hertzberg Esq
Chartered Accountant
18 Glebelands Avenue
London
E18 2AB

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Constitution Adopted 10th November 1990 amended 7th June 1991

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their annual report for the year ended 31st December 2024 which have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. A copy of these accounts have been filed with the Charity Commission.

Our Aims and objectives

The principal purpose of the Charity is to relieve persons living or working in the London Borough of Enfield and the adjoining neighbourhood who are suffering from mental or emotional distress by the provision of a counselling service and in addition to educate and train persons in the principles and practice of counselling.

The aim of the charity is to provide counselling and psychotherapy on an affordable basis to people with emotional, psychological and relationship problems. To provide high quality professional training to equip counsellors to work safely in institutions or in independent practice.

Structure, Governance and Management

The charity operates under its constitution which was adopted 10 November 1990. The charity is run by an Executive and Advisory Committee who also act as the charity trustees, meeting at least three times a year. The committee consists of two officers and up to six additional persons.

The committee members annually review the risks the charity faces. Those identified are statutory rules regarding the safety of its operations and adherence to relevant standards affecting the services supplied by the charity. These are ameliorated by the charity being affiliated to the Westminster Pastoral Foundation together with formulating appropriate policies which are regularly reviewed and updated as necessary.

Review of activities

The majority of the charity's income is derived from fees for the provision of counselling services and training. The results for the period are set out on page 5 to the accounts.

Achievement and performance

We have a good flow of clients and course numbers are healthy. We have a good reputation within the community within IAPT who refer lots of clients, also with local GP's and social services within Enfield and surrounding boroughs.

In terms of training, we had 15 Supervision groups for Year 1-3 - Diploma course. Therefore we had approximately 75 students and Counsellors receiving weekly Supervision. On the Psychotherapy Course we had another 8 students receiving twice-weekly Supervision.

This last year we offered:

1. 4 week Introduction To Counselling Course.
2. Two, one year Certificate Courses.
3. Three Year Professional Diploma in Psychodynamic Counselling Course.
4. One year Psychodynamic Psychotherapy Course.
5. One Year Psychodynamic Supervision Course.
6. One Year - monthly - Psychodynamic Couples Course.

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

We continue to run the Psychodynamic Film Course on a monthly basis. We also offer Psychodynamic workshops along Psychodynamic themes.

Financial review and reserves

The majority of the charity's income is derived from fees for the provision of counselling services and training. Incoming resources generated £326,096 (2023 £275,601). Net surplus for the year amounted to £38,952 (2023 £9,766). At the end of the financial year reserves were £116,427 (2023 £77,475). The adequacy of the reserves is reviewed twice a year by the Trustees to ensure they meet the charity's requirements.

Executive and Advisory Committee Members

The Trustees are appointed under the relevant terms of the charity's constitution. The Executive and Advisory committee is responsible for the day to day management of the charity.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities 2011 Act, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Julia Watson

Trustee

Approved on: October 2025

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF THE ENFIELD COUNSELLING SERVICE

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 5 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts. The Charity's 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.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- to 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 Commissioners. 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.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the Financial Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended practice issued on 1 April 2015 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with The Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S. Hertzberg ACA
Chartered Accountant
18 Glebelands Avenue
LONDON
E18 2AB
Date: October 2025

**THE ENFIELD COUNSELLING SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Total Funds 2024 £	Total Funds 2023 £
INCOME		
Income from charitable activities		
Fees from clients for counselling services	105,816	100,372
Fees for training	203,643	150,005
Fees for miscellaneous services	12,366	11,316
Income from generated funds		
Donations and fund raising activities	1,104	12,190
Interest on cash deposits	3,167	1,718
	<hr/>	<hr/>
Total income	326,096	275,601
	<hr/>	<hr/>
EXPENDITURE		
Charitable activities		
Staff costs	80,199	71,645
Training costs	51,420	61,029
Fees payable	14,750	14,986
Supervision costs	77,893	52,663
Rental costs and rates	28,518	30,769
Subscriptions	2,485	2,045
Printing, postage and stationery	2,253	2,172
Legal fees	-	-
Insurance	2,519	2,567
Telephone	814	751
General expenses	957	751
Cleaning	3,076	3,356
Repairs	1,491	1,966
Bank charges	200	341
Depreciation	767	767
Advertising	2,433	3,687
Governance costs (note 6)	<u>17,369</u>	<u>16,340</u>
Total expenditure	287,144	265,835
	<hr/>	<hr/>
NET INCOME FOR THE YEAR	38,952	9,766
Reconciliation of funds		
At 1st January 2024	77,475	67,709
	<hr/>	<hr/>
At 31st December 2024	<u>116,427</u>	<u>77,475</u>
	<hr/>	<hr/>

The attached notes on pages 8 to 10 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

BALANCE SHEET AS AT 31ST DECEMBER 2024

		2024 £	2023 £
FIXED ASSETS	2	1,127	1,894
CURRENT ASSETS			
Debtors – due within one year	7	33,431	24,280
Debtors – due over one year	7	9,125	9,125
Cash at bank		145,277	118,970
		<hr/>	<hr/>
		187,833	152,375
Creditors - falling due over one year	8	72,533	76,794
		<hr/>	<hr/>
NET ASSETS		115,300	75,581
		<hr/>	<hr/>
		116,427	77,475
		<hr/>	<hr/>
REPRESENTED BY:			
Unrestricted general fund		116,427	77,475
		<hr/>	<hr/>
TOTAL FUNDS		116,247	77,475

The financial statements were approved by the trustees and signed on their behalf by:

Trustee: Julia Watson

Approved on: October 2025

The attached notes on pages 8 to 10 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

In preparing the financial statements the following accounting policies have been complied with:

- a) Basis of preparation - The financial statements have been prepared in accordance with the charity's governing document, the Charities act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

The Enfield Counselling Service meets the definition of a public benefit entity under FRS 102.

- b) Going concern – after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- c) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Computer equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

- d) Fees for counselling services are included on a receivables basis.
- e) Fees for training are included on an accruals basis.
- f) Bank interest receivable is included in the Statement of Financial Activities on an accruals basis.
- g) All expenditure is included in the Statement of Financial Activities on an accruals basis.
- h) General funds are surpluses arising from fees and other incoming resources receivable or generated for the objects of the charity for use without any specified purpose.
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THE ENFIELD COUNSELLING SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES – con't

i) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

j) Financial instruments – the charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. FIXED ASSETS

	Computer Equipment £
Cost – brought and carried forward	<u>3,069</u>
Accumulated depreciation	
Brought forward	1,175
Charge for year	<u>767</u>
Carried forward	<u>1,942</u>
Net book value – at 31 December 2024	<u>1,127</u>
Net book value – at 31 December 2023	<u>1,894</u>

3. TAXATION

The charity is registered and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

4. REMUNERATION OF TRUSTEES

No remuneration or expenses were paid to the Trustees who served during the year.

5. STAFF COSTS

No employee received emoluments of over £60,000 during the year (2023 £nil). There were two full time staff member (2023: one) and one part time staff (2023:2) plus external advisors.

6. ANALYSIS OF SUPPORT COSTS

	Total £	Charitable Activities £	Governance costs £
Rent, rates and service charges	31,687	28,518	3,169
Fees	20,039	14,750	5,289
Staff costs	<u>89,110</u>	<u>80,199</u>	<u>8,911</u>
	<u>140,836</u>	<u>123,467</u>	<u>17,369</u>

THE ENFIELD COUNSELLING SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

7. DEBTORS	2024	2023
	£	£
Due within one year:		
Prepayments and accrued income	33,431	24,280
	=====	=====
Due over one year:		
Other debtor	9,125	9,125
	=====	=====
	2024	2023
	£	£
8. CREDITORS: Amounts falling due within one year		
Accruals and deferred income	49,439	57,566
Other creditors	23,094	19,228
	=====	=====
	72,533	76,794
	=====	=====
9. RELATED PARTY TRANSACTIONS		

During the year one of the trustees donated £Nil (2023: £5,000) to the charity.

THE ENFIELD COUNSELLING SERVICE

England & Wales - Charity number 1003589

Accounts

Charity Number: 1003589

**THE ENFIELD COUNSELLING SERVICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

THE ENFIELD COUNSELLING SERVICE

CONTENTS

	Page
Trustees and Advisers	1
Report of the Trustees	2-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9

THE ENFIELD COUNSELLING SERVICE

**TRUSTEES AND ADVISERS
YEAR ENDED 31ST DECEMBER 2023**

Registration Number: 1003589

Address: 1A London Road, Enfield, EN2 6BN

Trustees: Julia Watson
Patrick Madigan – resigned 18/09/2023, re-appointed 2/01/2024
Rita Deegan – appointed 23/01/2024

Independent Examiner: S.J.Hertzberg Esq
Chartered Accountant
18 Glebelands Avenue
London
E18 2AB

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Constitution Adopted 10th November 1990 amended 7th June 1991

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their annual report for the year ended 31st December 2023 which have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. A copy of these accounts have been filed with the Charity Commission.

Our Aims and objectives

The principal purpose of the Charity is to relieve persons living or working in the London Borough of Enfield and the adjoining neighbourhood who are suffering from mental or emotional distress by the provision of a counselling service and in addition to educate and train persons in the principles and practice of counselling.

The aim of the charity is to provide counselling and psychotherapy on an affordable basis to people with emotional, psychological and relationship problems. To provide high quality professional training to equip counsellors to work safely in institutions or in independent practice.

Structure, Governance and Management

The charity operates under its constitution which was adopted 10 November 1990. The charity is run by an Executive and Advisory Committee who also act as the charity trustees, meeting at least three times a year. The committee consists of two officers and up to six additional persons.

The committee members annually review the risks the charity faces. Those identified are statutory rules regarding the safety of its operations and adherence to relevant standards affecting the services supplied by the charity. These are ameliorated by the charity being affiliated to the Westminster Pastoral Foundation together with formulating appropriate policies which are regularly reviewed and updated as necessary.

Review of activities

The majority of the charity's income is derived from fees for the provision of counselling services and training. The results for the period are set out on page 5 to the accounts.

We are pleased to announce with the restructuring last year, we have been able to generate additional income and in turn return to a surplus for the year

Achievement and performance

We offer courses at four levels: Four Week Introduction to Psychodynamic Counselling, One Year Certificate in Psychodynamic Counselling, Three Year Diploma In Psychodynamic Counselling, and the advanced level Diploma in Psychodynamic Psychotherapy. We also introduced a monthly film club to further enhance student studies.

We are also introducing a new one year professional supervisor's course and a couples course for 2024

During 2023 the Centre conducted 88 appraisals of new clients, adding 83 new clients, and averaging approximately 127 current clients throughout the year.

As of December 31st 2023 there were 50 students and trainees, and 25 qualified counsellors

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

Financial review and reserves

The majority of the charity's income is derived from fees for the provision of counselling services and training. Incoming resources generated £275,601 (2022 £237,539). Net surplus for the year amounted to £9,766 (2022 £24,319 deficit). At the end of the financial year reserves were £77,475 (2022 £67,709). The adequacy of the reserves is reviewed twice a year by the Trustees to ensure they meet the charity's requirements.

Executive and Advisory Committee Members

The Trustees are appointed under the relevant terms of the charity's constitution. The Executive and Advisory committee is responsible for the day to day management of the charity.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities 2011 Act, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Julia Watson

Trustee

Approved on: 22 October 2024

**INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF
THE ENFIELD COUNSELLING SERVICE**

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 5 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts. The Charity's 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.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- to 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 Commissioners. 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.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the Financial Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended practice issued on 1 April 2015 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with The Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S. Hertzberg ACA
Chartered Accountant
18 Glebelands Avenue
LONDON
E18 2AB
Date: 24 October 2024

**THE ENFIELD COUNSELLING SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Total Funds 2023 £	Total Funds 2022 £
INCOME		
Income from charitable activities		
Fees from clients for counselling services	100,372	94,887
Fees for training	150,005	129,917
Fees for miscellaneous services	11,316	9,384
Income from generated funds		
Donations and fund raising activities	12,190	3,009
Interest on cash deposits	1,718	342
Total income	<u>275,601</u>	<u>237,539</u>
EXPENDITURE		
Charitable activities		
Staff costs	71,645	60,444
Training costs	61,029	69,941
Fees payable	14,986	13,468
Supervision costs	52,663	63,604
Rental costs and rates	30,769	22,601
Subscriptions	2,045	1,868
Printing, postage and stationery	2,172	3,456
Legal fees		-
Insurance	2,567	2,763
Telephone	751	718
General expenses	751	1,961
Cleaning	3,356	2,761
Repairs	1,966	3,856
Bank charges	341	484
Depreciation	767	408
Advertising	3,687	1,338
Governance costs (note 6)	<u>16,340</u>	<u>12,187</u>
Total expenditure	<u>265,835</u>	<u>261,858</u>
NET INCOME/(DEFICIT) FOR THE YEAR	9,766	(24,319)
Reconciliation of funds		
At 1st January 2023	<u>67,709</u>	<u>92,028</u>
At 31st December 2023	<u>77,475</u>	<u>67,709</u>

The attached notes on pages 8 to 10 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

BALANCE SHEET AS AT 31ST DECEMBER 2023

		2023	2022
	Note	£	£
FIXED ASSETS	2	1,894	1,500
CURRENT ASSETS			
Debtors – due within one year	7	24,280	72,858
Debtors – due over one year	7	9,125	9,125
Cash at bank		118,970	94,173
		<u>152,375</u>	<u>176,156</u>
Creditors - falling due over one year	8	<u>76,794</u>	<u>109,947</u>
NET ASSETS		75,581	66,209
		<u>77,475</u>	<u>67,709</u>
		<u>77,475</u>	<u>67,709</u>
REPRESENTED BY:			
Unrestricted general fund		<u>77,475</u>	<u>67,709</u>
TOTAL FUNDS		<u>77,475</u>	<u>67,709</u>

The financial statements were approved by the trustees and signed on their behalf by:

Trustee: Julia Watson

Approved on: 22 October 2024

The attached notes on pages 8 to 10 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

In preparing the financial statements the following accounting policies have been complied with:

- a) Basis of preparation - The financial statements have been prepared in accordance with the charity's governing document, the Charities act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

The Enfield Counselling Service meets the definition of a public benefit entity under FRS 102.

- b) Going concern – after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- c) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Computer equipment	25% straight line
--------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

- d) Fees for counselling services are included on a receivables basis.
- e) Fees for training are included on an accruals basis.
- f) Bank interest receivable is included in the Statement of Financial Activities on an accruals basis.
- g) All expenditure is included in the Statement of Financial Activities on an accruals basis.
- h) General funds are surpluses arising from fees and other incoming resources receivable or generated for the objects of the charity for use without any specified purpose.
-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES – con't

i) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

j) Financial instruments – the charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. FIXED ASSETS

	Computer Equipment
	£
Cost – brought forward	1,908
Additions	<u>1,161</u>
Cost – carried forward	<u>3,069</u>
Accumulated depreciation	
Brought forward	408
Charge for year	<u>767</u>
Carried forward	<u>1,175</u>
Net book value – at 31 December 2023	<u>1,894</u>
Net book value – at 31 December 2022	<u>1,500</u>

3. TAXATION

The charity is registered and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

4. REMUNERATION OF TRUSTEES

No remuneration or expenses were paid to the Trustees who served during the year.

5. STAFF COSTS

No employee received emoluments of over £60,000 during the year (2022 £nil). There was one full time staff member (2022: one) and two part time staff (2022:1) plus external advisors.

6. ANALYSIS OF SUPPORT COSTS

	Total	Charitable Activities	Governance costs
	£	£	£
Rent, rates and service charges	34,188	30,769	3,419
Fees	19,946	14,986	4,960
Staff costs	<u>79,606</u>	<u>71,645</u>	<u>7,961</u>
	<u>133,740</u>	<u>117,400</u>	<u>16,340</u>

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

7. DEBTORS	2023	2022
	£	£
Due within one year:		
Prepayments and accrued income	24,280	72,858
	=====	=====
Due over one year:		
Other debtor	9,125	9,125
	=====	=====
	2023	2022
	£	£
8. CREDITORS: Amounts falling due within one year		
Accruals and deferred income	57,566	93,161
Other creditors	19,228	16,786
	=====	=====
	76,794	109,947
	=====	=====
9. RELATED PARTY TRANSACTIONS		
During the year one of the trustees donated £5,000 (2022: £Nil) to the charity.		

THE ENFIELD COUNSELLING SERVICE

England & Wales - Charity number 1003589

Accounts

Charity Number: 1003589

THE ENFIELD COUNSELLING SERVICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

THE ENFIELD COUNSELLING SERVICE

CONTENTS

	Page
Trustees and Advisers	1
Report of the Trustees	2-4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-10

THE ENFIELD COUNSELLING SERVICE

TRUSTEES AND ADVISERS YEAR ENDED 31ST DECEMBER 2022

Registration Number: 1003589

Address: 1A London Road, Enfield, EN2 6BN

Trustees: Julia Watson
Patrick Madigan – resigned 1 July 2023
Christopher Dobson – resigned 30 June 2022

Independent Examiner: S.J.Hertzberg Esq
Chartered Accountant
18 Glebelands Avenue
London
E18 2AB

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Constitution Adopted 10th November 1990 amended 7th June 1991

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their annual report for the year ended 31st December 2022 which have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. A copy of these accounts have been filed with the Charity Commission.

Our Aims and objectives

The principal purpose of the Charity is to relieve persons living or working in the London Borough of Enfield and the adjoining neighbourhood who are suffering from mental or emotional distress by the provision of a counselling service and in addition to educate and train persons in the principles and practice of counselling.

The aim of the charity is to provide counselling and psychotherapy on an affordable basis to people with emotional, psychological and relationship problems. To provide high quality professional training to equip counsellors to work safely in institutions or in independent practice.

Structure, Governance and Management

The charity operates under its constitution which was adopted 10 November 1990. The charity is run by an Executive and Advisory Committee who also act as the charity trustees, meeting at least three times a year. The committee consists of two officers and up to six additional persons.

The committee members annually review the risks the charity faces. Those identified are statutory rules regarding the safety of its operations and adherence to relevant standards affecting the services supplied by the charity. These are ameliorated by the charity being affiliated to the Westminster Pastoral Foundation together with formulating appropriate policies which are regularly reviewed and updated as necessary.

Review of activities

The majority of the charity's income is derived from fees for the provision of counselling services and training. The results for the period are set out on page 6 to the accounts.

During the financial year, the charity moved to new premises and incurred increased costs both one off and recurring that had to be absorbed from reserves.

In the new academic year, ending 31/08/2023, additional income streams were added to the core activities and coupled with the restructuring of training costs, has allowed us to operate on a small deficit. Additional training courses will be added in the foreseeable future, to further increase revenue which should enable the charity to generate surpluses moving forward.

Achievement and performance

After moving into new Premises at London Road in September 2021, the newly refurbished offices opened for counselling in April 2022, and for in person training in September 2022.

We offer courses at four levels: Six Week Introduction To Psychodynamic Counselling, One Year Certificate in Psychodynamic Counselling, Three Year Diploma In Psychodynamic Counselling, and the advanced level Diploma in Psychodynamic Psychotherapy.

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

During 2022 the Centre conducted 136 appraisals of new clients, adding 108 new clients, and averaging approximately 125 current clients throughout the year.

As of December 31st 2022 there were 46 students and trainees, and 24 qualified counsellors

Financial review and reserves

The majority of the charity's income is derived from fees for the provision of counselling services and training. Incoming resources generated £237,539 (2021 £264,791). Net deficit for the year amounted to £24,319 (2021 £28,703 surplus). At the end of the financial year reserves were £67,709 (2021 £92,028). The adequacy of the reserves is reviewed twice a year by the Trustees to ensure they meet the charity's requirements.

Executive and Advisory Committee Members

The Trustees are appointed under the relevant terms of the charity's constitution. The Executive and Advisory committee is responsible for the day to day management of the charity.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities 2011 Act, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ENFIELD COUNSELLING SERVICE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Approved by the Trustees and signed on their behalf by:

**Julia Watson
Trustee**

Approved on: 30 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF THE ENFIELD COUNSELLING SERVICE

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 5 to .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts. The Charity's 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.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- to 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 Commissioners. 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.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the Financial Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended practice issued on 1 April 2015 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with The Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S. Hertzberg ACA
Chartered Accountant
18 Glebelands Avenue
LONDON
E18 2AB
Date: 30 October 2023

**THE ENFIELD COUNSELLING SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Total Funds 2022 £	Total Funds 2021 £
INCOME		
Income from charitable activities		
Fees from clients for counselling services	94,887	100,460
Fees for training	129,917	147,789
Fees for miscellaneous services	9,384	5,881
Income from generated funds		
Fund raising activities	3,009	10,650
Interest on cash deposits	342	11
	<hr/>	<hr/>
Total income	237,539	264,791
	<hr/>	<hr/>
EXPENDITURE		
Charitable activities		
Staff costs	60,444	47,092
Training costs	69,941	77,222
Fees payable	13,468	7,871
Supervision costs	63,604	62,135
Rental costs and rates	22,601	14,483
Subscriptions	1,868	751
Printing, postage and stationery	3,456	486
Legal fees	-	4,935
Insurance	2,763	2,572
Telephone	718	755
General expenses	1,961	3,394
Cleaning	2,761	2,355
Repairs	3,856	1,460
Bank charges	484	929
Depreciation	408	-
Advertising	1,338	250
Governance costs (note 6)	<u>12,187</u>	<u>9,398</u>
Total expenditure	261,858	236,088
	<hr/>	<hr/>
NET (DEFICIT)/INCOME FOR THE YEAR	(24,319)	28,703
Reconciliation of funds		
At 1st January 2022	92,028	63,325
	<hr/>	<hr/>
At 31st December 2022	<u>67,709</u>	<u>92,028</u>
	<hr/>	<hr/>

The attached notes on pages 8 to 10 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS	2	1,500	1,079
CURRENT ASSETS			
Debtors – due within one year	7	72,858	69,757
Debtors – due over one year		9,125	9,125
Cash at bank		94,173	120,702
		—————	—————
		176,156	199,584
Creditors - falling due over one year	8	109,947	108,635
		—————	—————
NET ASSETS		66,209	90,949
		—————	—————
		67,709	92,028
		=====	=====
REPRESENTED BY:			
Unrestricted general fund		67,709	92,028
		—————	—————
TOTAL FUNDS		67,709	92,028
		=====	=====

The financial statements were approved by the trustees and signed on their behalf by:

Trustee: Julia Watson

Approved on: October 2023

The attached notes on pages 8 to 10 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

In preparing the financial statements the following accounting policies have been complied with:

- a) Basis of preparation - The financial statements have been prepared in accordance with the charity's governing document, the Charities act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

The Enfield Counselling Service meets the definition of a public benefit entity under FRS 102.

- b) Going concern – after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- c) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Computer equipment	25% straight line
--------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

- d) Fees for counselling services are included on a receivables basis.
- e) Fees for training are included on an accruals basis.
- f) Bank interest receivable is included in the Statement of Financial Activities on an accruals basis.
- g) All expenditure is included in the Statement of Financial Activities on an accruals basis.
- h) General funds are surpluses arising from fees and other incoming resources receivable or generated for the objects of the charity for use without any specified purpose.

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES – con't

i) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

j) Financial instruments – the charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. FIXED ASSETS

	Computer Equipment
	£
Cost – brought forward	1,079
Additions	<u>829</u>
Cost – carried forward	<u>1,908</u>
Accumulated depreciation	
Charge for year and carried forward	<u>408</u>
Net book value – at 31 December 2022	<u>1,500</u>
Net book value – at 31 December 2021	<u>1,079</u>

3. TAXATION

The charity is registered and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

4. REMUNERATION OF TRUSTEES

No remuneration or expenses were paid to the Trustees who served during the year.

5. STAFF COSTS

No employee received emoluments of over £60,000 during the year (2021 £nil). There was one full time staff member (2021: one) and two part time staff (2021:2) plus external advisors.

6. ANALYSIS OF SUPPORT COSTS

	Total	Charitable Activities	Governance costs
	£	£	£
Rent, rates and service charges	25,112	22,601	2,511
Fees	16,428	13,468	2,960
Staff costs	67,160	60,444	6,716
	—	—	—
	<u>108,700</u>	<u>96,513</u>	<u>12,187</u>
	=====	=====	=====

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

7. DEBTORS	2022	2021
	£	£
Due within one year:		
Prepayments and accrued income	72,858	69,757
	=====	=====
Due over one year:		
Other debtor	9,125	9,125
	=====	=====
	2022	2021
	£	£
8. CREDITORS: Amounts falling due within one year		
Accruals and deferred income	93,161	97,800
Other creditors	16,786	10,835
	=====	=====
	109,947	108,635
	=====	=====
9. RELATED PARTY TRANSACTIONS		

During the year one of the trustees donated £Nil (2021: £9,125) to the charity.

THE ENFIELD COUNSELLING SERVICE

England & Wales - Charity number 1003589

Accounts

Charity Number: 1003589

**THE ENFIELD COUNSELLING SERVICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

THE ENFIELD COUNSELLING SERVICE

CONTENTS

	Page
Trustees and Advisers	1
Report of the Trustees	2-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9

THE ENFIELD COUNSELLING SERVICE

TRUSTEES AND ADVISERS YEAR ENDED 31ST DECEMBER 2021

Registration Number: 1003589

Address: 1A London Street, Enfield, EN2 6BN

Trustees: Julia Watson
Patrick Madigan
Christopher Dobson

Independent Examiner: S.J.Hertzberg Esq
Chartered Accountant
18 Glebelands Avenue
London
E18 2AB

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Constitution Adopted 10th November 1990 amended 7th June 1991

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees present their annual report for the year ended 31st December 2021 which have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. A copy of these accounts have been filed with the Charity Commission.

Our Aims and objectives

The principal purpose of the Charity is to relieve persons living or working in the London Borough of Enfield and the adjoining neighbourhood who are suffering from mental or emotional distress by the provision of a counselling service and in addition to educate and train persons in the principles and practice of counselling.

The aim of the charity is to provide counselling and psychotherapy on an affordable basis to people with emotional, psychological and relationship problems. To provide high quality professional training to equip counsellors to work safely in institutions or in independent practice.

Structure, Governance and Management

The charity operates under its constitution which was adopted 10 November 1990. The charity is run by an Executive and Advisory Committee who also act as the charity trustees, meeting at least three times a year. The committee consists of two officers and up to six additional persons.

The committee members annually review the risks the charity faces. Those identified are statutory rules regarding the safety of its operations and adherence to relevant standards affecting the services supplied by the charity. These are ameliorated by the charity being affiliated to the Westminster Pastoral Foundation together with formulating appropriate policies which are regularly reviewed and updated as necessary.

Review of activities

The majority of the charity's income is derived from fees for the provision of counselling services and training. The results for the period are set out on page 5 to the accounts. The trustees are pleased to note the charity generated a surplus for the year and a further surplus is expected for 2022 due to increased participation in training courses and counselling sessions. This will enable the charity's reserves to further increase to a satisfactory level.

Achievement and performance

With the centre closed throughout 2021, we were able to continue working remotely for our training courses and counselling services without any detrimental impact

In July 2021, we committed to new premises on a new lease within the same locality. The new premises offered additional rooms for counselling, improved areas

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

for training and increased office space. The premises had to be refurbished and we officially moved, during April 22

Financial review and reserves

The majority of the charity's income is derived from fees for the provision of counselling services and training. Incoming resources generated £264,791 (2020 £208,017). Net incoming resources for the year amounted to £28,703 (2020 £22,159). At the end of the financial year reserves were £92,028 (2020 £63,325). The adequacy of the reserves is reviewed twice a year by the Trustees to ensure they meet the charity's requirements.

Executive and Advisory Committee Members

The Trustees are appointed under the relevant terms of the charity's constitution. The Executive and Advisory committee is responsible for the day to day management of the charity.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities 2011

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

Act, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

**Julia Watson
Trustee**

Approved on: October 2022

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF THE ENFIELD COUNSELLING SERVICE

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 5 to .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts. The Charity's 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.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- to 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 Commissioners. 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.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the Financial Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended practice issued on 1 April 2015 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with The Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S. Hertzberg ACA
Chartered Accountant
18 Glebelands Avenue
LONDON
E18 2AB
Date: October 2022

**THE ENFIELD COUNSELLING SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Total Funds 2021 £	Total Funds 2020 £
INCOME		
Income from charitable activities		
Fees from clients for counselling services	100,460	89,012
Fees for training	147,789	108,986
Fees for miscellaneous services	5,881	6,639
Income from generated funds		
Fund raising activities	10,650	3,411
Interest on cash deposits	11	59
	<hr/>	<hr/>
Total income	264,791	208,017
	<hr/>	<hr/>
EXPENDITURE		
Charitable activities		
Staff costs	47,092	44,417
Training costs	77,222	66,587
Fees payable	7,871	7,186
Supervision costs	62,135	34,130
Rental costs	14,483	10,710
Subscriptions	751	1,031
Printing, postage and stationery	486	1,296
Legal fees	4,935	-
Insurance	2,572	2,432
Telephone	755	859
General expenses	3,394	1,051
Cleaning	2,355	2,580
Repairs	1,460	1,900
Bank charges	929	252
Advertising	250	2,746
Governance costs (note 6)	<u>9,398</u>	<u>8,681</u>
Total expenditure	236,088	185,858
	<hr/>	<hr/>
NET INCOME FOR THE YEAR	28,703	22,159
Reconciliation of funds		
At 1st January 2021	63,325	41,166
	<hr/>	<hr/>
At 31st December 2021	<u>92,028</u>	<u>63,325</u>

The attached notes on pages 7 and 8 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

BALANCE SHEET AS AT 31ST DECEMBER 2021

			2021 £	2020 £
FIXED ASSETS	6		1,079	-
CURRENT ASSETS				
Debtors - due within one year	7	69,757	75,271	
Debtors - due over one year		9,125	-	
Cash at bank		120,702	94,305	
		-----	-----	
		199,584	169,576	
Creditors - falling due over one year	8	108,635	106,251	
		-----	-----	
NET ASSETS			90,949	63,325
			-----	-----
			92,028	63,325
			=====	=====
			=	=
REPRESENTED BY:				
Unrestricted general fund			92,028	63,325
			-----	-----
TOTAL FUNDS			92,028	63,325
			=====	=====

The financial statements were approved by the trustees and signed on their behalf by:

Trustee: Julia Watson

Approved on: October 2022

The attached notes on pages 7 and 8 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

In preparing the financial statements the following accounting policies have been complied with:

- a) Basis of preparation - The financial statements have been prepared in accordance with the charity's governing document, the Charities act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

The Enfield Counselling Service meets the definition of a public benefit entity under FRS 102.

- b) Going concern - after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.
- c) Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Computer equipment	25% straight line
--------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

- d) Fees for counselling services are included on a receivables basis.

THE ENFIELD COUNSELLING SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

- e) Fees for training are included on an accruals basis.
- f) Bank interest receivable is included in the Statement of Financial Activities on an accruals basis.
- g) All expenditure is included in the Statement of Financial Activities on an accruals basis.
- h) General funds are surpluses arising from fees and other incoming resources receivable or generated for the objects of the charity for use without any specified purpose.

1. ACCOUNTING POLICIES - con't

- i) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- j) Financial instruments - the charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. FIXED ASSETS

	Computer Equipment
	£
Cost - Addition in year	<u>1,079</u>
Net book value - at 31 December 2021	<u>1,079</u>

3. TAXATION

The charity is registered and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

4. REMUNERATION OF TRUSTEES

No remuneration or expenses were paid to the Trustees who served during the year.

5. STAFF COSTS

No employee received emoluments of over £60,000 during the year (2020: £nil). There was one full time staff member (2020: one) and two part time staff (2020:2) plus external advisors.

6. ANALYSIS OF SUPPORT COSTS

Charitable	Governance
e	e

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

	Total	Activitie	costs
	£	S	£
Rent	16,092	14,483	1,609
Fees	10,427	7,871	2,556
Staff costs	52,325	47,092	5,223
	<u> </u>	<u> </u>	<u> </u>
	78,844	69,446	9,398
	<u> </u>	<u> </u>	<u> </u>

7 DEBTORS

	2021	2020
	£	£
Due within one year: Prepayments and accrued income	69,757	75,271
	<u> </u>	<u> </u>
Due over one year: Other debtor	9,125	-
	<u> </u>	<u> </u>

8. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	97,800	95,438
Other creditors	10,835	10,813
	<u> </u>	<u> </u>
	108,635	106,251
	<u> </u>	<u> </u>

9. RELATED PARTY TRANSACTIONS

During the year one of the trustees donated £9,125 to the charity.

THE ENFIELD COUNSELLING SERVICE

England & Wales - Charity number 1003589

Accounts

Charity Number: 1003589

THE ENFIELD COUNSELLING SERVICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

THE ENFIELD COUNSELLING SERVICE

CONTENTS

	Page
Trustees and Advisers	1
Report of the Trustees	2-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-8

THE ENFIELD COUNSELLING SERVICE

TRUSTEES AND ADVISERS YEAR ENDED 31ST DECEMBER 2020

Registration Number: 1003589

Address: 1A London Street, Enfield, EN2 6BM

Trustees: Julia Watson
Patrick Madigan
Christopher Dobson

Independent Examiner: S.J.Hertzberg Esq
Chartered Accountant
18 Glebelands Avenue
London
E18 2AB

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Constitution Adopted 10th November 1990 amended 7th June 1991

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their annual report for the year ended 31st December 2020 which have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. A copy of these accounts have been filed with the Charity Commission.

Our Aims and objectives

The principal purpose of the Charity is to relieve persons living or working in the London Borough of Enfield and the adjoining neighbourhood who are suffering from mental or emotional distress by the provision of a counselling service and in addition to educate and train persons in the principles and practice of counselling.

The aim of the charity is to provide counselling and psychotherapy on an affordable basis to people with emotional, psychological and relationship problems. To provide high quality professional training to equip counsellors to work safely in institutions or in independent practice.

Structure, Governance and Management

The charity operates under its constitution which was adopted 10 November 1990. The charity is run by an Executive and Advisory Committee who also act as the charity trustees, meeting at least three times a year. The committee consists of two officers and up to six additional persons.

The committee members annually review the risks the charity faces. Those identified are statutory rules regarding the safety of its operations and adherence to relevant standards affecting the services supplied by the charity. These are ameliorated by the charity being affiliated to the Westminster Pastoral Foundation together with formulating appropriate policies which are regularly reviewed and updated as necessary.

Review of activities

The majority of the charity's income is derived from fees for the provision of counselling services and training. The results for the period are set out on page 5 to the accounts. The trustees are pleased to note the charity generated a surplus for the year and a further surplus is expected for 2021 due to increased participation in training courses and counselling sessions. This will enable the charity's reserves to further increase to a satisfactory level.

Achievement and performance

The Centre closed in March 2020 due to Covid in order to safeguard staff, counsellors, trainees and clients. Counselling continued via telephone and although thus resulted in the loss of some clients as Covid restrictions continued most of them returned. The Covid Pandemic made us rethink how we were to continue operations in training and face to face counselling.

As for training and supervision this was undertaken via zoom and has worked well. This method has been approved by the professional bodies that we belong to. Additional courses widening the training the Centre can offer students commenced in the year and proved very popular. As result of these changes the Centre maintained the quality of service that we are offering. Moving forward it is hoped new, safer premises will be moved into in 2022.

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

Financial review and reserves

The majority of the charity's income is derived from fees for the provision of counselling services and training. Incoming resources generated £208,017 (2019 £186,264). Net incoming resources for the year amounted to £22,159 (2019 £18,353). At the end of the financial year reserves were £63,325 (2019 £41,166). The adequacy of the reserves is reviewed twice a year by the Trustees to ensure they meet the charity's requirements.

Executive and Advisory Committee Members

The Trustees are appointed under the relevant terms of the charity's constitution. The Executive and Advisory committee is responsible for the day to day management of the charity.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities 2011 Act, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Julia Watson
Trustee

Approved on: 25 October 2021

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF THE ENFIELD COUNSELLING SERVICE

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts. The Charity's 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.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- to 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 Commissioners. 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.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the Financial Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended practice issued on 1 April 2015 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with The Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S. Hertzberg ACA
Chartered Accountant
18 Glebelands Avenue
LONDON
E18 2AB
Date: 25 October 2021

**THE ENFIELD COUNSELLING SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Total Funds 2020 £	Total Funds 2019 £
INCOME		
Income from charitable activities		
Fees from clients for counselling services	89,012	89,867
Fees for training	108,896	82,863
Fees for miscellaneous services	6,639	11,169
Income from generated funds		
Fund raising activities	3,411	2,635
Interest on cash deposits	59	90
	<hr/>	<hr/>
Total income	208,017	186,624
	<hr/>	<hr/>
EXPENDITURE		
Charitable activities		
Staff costs	44,417	38,573
Training costs	66,587	56,409
Fees payable	7,186	11,161
Supervision costs	34,130	23,840
Rent	10,710	10,339
Subscriptions	1,031	2,670
Printing, postage and stationery	1,296	2,609
Legal fees	-	1,320
Insurance	2,432	2,346
Telephone	859	487
General expenses	1,051	1,233
Cleaning	2,580	2,083
Repairs	1,900	4,056
Bank charges	252	159
Advertising	2,746	2,995
Governance costs (note 5)	<u>8,681</u>	<u>7,991</u>
Total expenditure	185,858	168,271
	<hr/>	<hr/>
NET INCOME FOR THE YEAR	22,159	18,353
Reconciliation of funds		
At 1st January 2020	41,166	22,813
	<hr/>	<hr/>
At 31st December 2020	<u>63,325</u>	<u>41,166</u>
	<hr/>	<hr/>

The attached notes on pages 7 and 8 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

BALANCE SHEET AS AT 31ST DECEMBER 2020

		2020 £	2019 £
CURRENT ASSETS	Note		
Debtors	6	75,271	42,824
Cash at bank		94,305	69,396
		<u>169,576</u>	<u>112,220</u>
Creditors - falling due over one year	7	106,251	71,054
		—————	—————
NET ASSETS		63,325	41,166
		=====	=====
REPRESENTED BY:			
Unrestricted general fund		63,325	41,166
		—————	—————
TOTAL FUNDS		63,325	41,166
		=====	=====

The financial statements were approved by the trustees and signed on their behalf by:

Trustee: Julia Watson

Approved on: 25 October 2021

The attached notes on pages 7 and 8 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

In preparing the financial statements the following accounting policies have been complied with:

- a) Basis of preparation - The financial statements have been prepared in accordance with the charity's governing document, the Charities act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

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The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

The Enfield Counselling Service meets the definition of a public benefit entity under FRS 102.

- b) Going concern – after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.
- c) Fees for counselling services are included on a receivables basis.
- d) Fees for training are included on an accruals basis.
- e) Bank interest receivable is included in the Statement of Financial Activities on an accruals basis.
- f) All expenditure is included in the Statement of Financial Activities on an accruals basis.
- g) General funds are surpluses arising from fees and other incoming resources receivable or generated for the objects of the charity for use without any specified purpose.
- h) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- i) Financial instruments – the charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. TAXATION

The charity is registered and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

3. REMUNERATION OF TRUSTEES

No remuneration or expenses were paid to the Trustees who served during the year.

4. STAFF COSTS

No employee received emoluments of over £60,000 during the year (2019 £nil). There was one full time staff member (2019: nil) and two part time staff (2019:3) plus external advisors.

5. ANALYSIS OF SUPPORT COSTS

	Total	Charitable	Governance
	£	Activities	costs
		£	£
Rent	11,900	10,710	1,190
Fees	9,742	7,186	2,556
Staff costs	49,352	44,417	4,935
	—	—	—
	70,994	62,313	8,681
	=====	=====	=====

6. DEBTORS

	2020	2019
	£	£
Prepayments and accrued income	75,271	42,824
	=====	=====

7. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	95,438	59,971
Other creditors	10,813	11,083
	—	—
	106,251	71,054
	=====	=====