

**Company registration No. 02926858**  
**Charity registration No. 1038975**

**SOMERSET COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE 12 MONTHS ENDED 31 October 2020**

# **SOMERSET COUNSELLING CENTRE**

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## **SOMERSET COUNSELLING CENTRE**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Trustees	Alli Baldwin Helen Fry Deborah Howell Clive North Clare Pineda-Langford Valerie Lane (resigned 21.04.20) Angela McCormack (resigned 21.04.20) Claire Merchant-Jones (resigned 21.04.20) Alison Chisholm (appointed 21.04.20, resigned 07.10.20)
Principal Office	Somerset Counselling Centre Apsley House Tower Street Taunton Somerset TA1 4BH
Registered Office	Somerset Counselling Centre Apsley House Tower Street Taunton Somerset TA1 4BH
Company Registration Number	02926858
Charity Registration Number	1038975
Bankers	Lloyds Bank plc 31 Fore Street Taunton Somerset TA1 1HN
Independent Examiner	Rob Cadwallader FCA Milsted Langdon LLP Winchester House Deane Gate Avenue Taunton Somerset TA1 2UH

## **SOMERSET COUNSELLING CENTRE**

### **STATEMENT OF PURPOSE**

#### **SCC's vision is that**

Somerset Counselling Centre ("SCC") will be recognised for the provision of high quality counselling services for everyone. The services that it provides will support an increase in access to affordable counselling, thereby helping to improve emotional good health, wellbeing and resilience in local communities.

SCC are now seen as the magnet organisation to partner/collaborate and alliance with; locally, regionally and nationally for high quality innovative support for emotional health and wellbeing needs. The Centre has a proven track record in sectors and industries such as education, healthcare and business support.

The Centre will grow the qualified counsellor workforce through the provision of very high quality supervised work placements for the up and coming trainee workforce; alongside expert-led Continuing Professional Development (CPD) for existing and qualified workforce; thus ensuring there is a strong pipeline of counsellors to meet both the current and the future needs of our services and clients.

SCC will proactively collaborate with other organisations and initiatives to conduct research to support this vision and to promote increased awareness and understanding of emotional health and wellbeing and be a key enabler of growth for high quality counselling services nationally.

#### **SCC's mission is**

- To provide high quality, accessible as well as increased places for affordable counselling in a safe space
- To train counsellors
- To promote awareness and understanding of health and wellbeing.

#### **SCC's values are to be**

Embracing - accessible to everyone who needs us in our communities

Effective - providing a confidential, high-quality, personalised service to our clients

Energetic - offering the service in a dynamic, choice-led and enthusiastic way

Empowering - helping our clients find the way to greater self-understanding and personal growth

#### **How we help with our core services**

##### **Individual counselling**

SCC provides a safe confidential space (whether online, face-to-face or telephone) to reflect, away from the pressures of everyday life and explore with a skilled counsellor the way that individuals think and act, without fear of criticism, rejection or retaliation.

##### **Relationship counselling**

Relationship counselling is open to all, our experienced counsellors have undergone additional training to work with couples and relationship issues. Like people, all relationships change and develop through the years; events outside the relationship, such as the death of parents, growing children or work problems can also affect it and bring about changes.

##### **Young people's counselling**

Working alongside the Somerset Children and Young Persons Alliance we are growing our young person's provision and counselling services. We can help young people to explore and develop coping strategies for issues such as family breakdown, bullying, peer relationships, bereavement, self-esteem, the formation of new families or the absence of a family member.

##### **Quality assurance and accreditation**

SCC is accredited with the British Association for Counselling and Psychotherapy ("BACP") and complies with its Ethical Framework for the Counselling professions. We are heading into our third year of a five year accreditation cycle and have successfully passed the 19/20 annual monitoring report.

## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT FOR THE 12 MONTHS ENDED 31 October 2020**

The Trustees present their report and the financial statements of the Charitable Company for the 12 months ended 31 October 2020. The comparative period was for the 12 months ended 31 October 2019.

## **Structure, Governance and Management**

### **Governance**

The organisation is a charitable company limited by guarantee, incorporated on 9<sup>th</sup> May 1994 and has been registered as a charity since 28<sup>th</sup> June 1994 (number 1038975). The Company's Articles of Association were revised and updated in 2013.

The Trustees consider the senior management team (the Service Director and the Clinical Lead) to be key management personnel of the Charitable Company in charge of directing and controlling, running and operating the Charitable Company on a day to day basis.

Throughout the last year the Trustees have met regularly on operational matters and the strategic direction and policy of the charity. In addition, there are full counsellor meetings held a minimum of three times a year, to engage all involved with the ongoing work life of the Centre, to advise and support where there are difficulties and to monitor the finances and plans for the future. The senior management team attends all meetings.

Additional meetings were scheduled by Trustees to support the Charity navigate through the early part of the COVID-19 pandemic. To steer, guide and support the charity and to ensure outcomes of viability and safe working practices were monitored and supported throughout.

### **Recruitment and Appointment of Trustees**

The Trustees of the Charitable Company at the date of this report and those who have served for the duration of the year are set out on page 1.

The Directors of the Charitable Company are also Trustees for the purposes of charity law and are known as Trustees under the Charitable Company's Articles. They are elected to serve for a period of three years after which they must stand down and be re-elected at the AGM. All Trustees give their time voluntarily and no trustee received remuneration in the year for fulfilling the role of trustee. Details of trustee expenses and related party transactions are disclosed in note 9 to the accounts. Through the Trustees the Centre has access to a broad range of business and counselling skills and in this way seeks to ensure that the diverse needs of the client body are fully represented at Trustee level.

During the period the following trustees resigned: Valerie Lane (Chair) – replaced by Alli Baldwin, Angela McCormack, Claire Merchant-Jones and Ali Chisholm.

### **Trustee Induction and Training**

Trustees and members of the Centre actively seek to enhance the potential pool of Trustees through publicity and 'word of mouth' in the community at large.

Most potential Trustees are already familiar with the practical work of the Centre having been associated with the work for some time.

Additionally new Trustees are invited and encouraged to attend Management/Trustee meetings in order to familiarise themselves with the charity and the context in which it operates. Other areas covered by their induction will be:

- The Obligations of Trustees and Management Committee Members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives
- To be made aware of the Charity Commission guide 'the Essential Trustee' and other relevant information available from the Charity Commission website.

## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT FOR THE 12 MONTHS ENDED 31 October 2020**

#### **Objectives and Activities**

The objectives and principal activities of the Charitable Company ('Somerset Counselling Centre') contained in the Charitable Company's Articles of Association are:

- to promote mental health and well being
- to provide accessible counselling
- to promote greater understanding of the role of emotions in psychological healing
- to advance education and training in the practice of counselling
- to promote research into the efficacy of the methods and practice of counselling and to publish the useful results of such study and research.

The strategy for achieving these objectives is contained in the five year business plan (2020-2025) which is delivered by the senior management team in consultation with the trustees. We will know if we have been successful in achieving our objectives by a quarterly dashboard of KPIs and management information, annual monitoring and review of the five year plan and achievements, including the continued high level use of our counselling services, maintaining the standards required for service accreditation, through new digital platform presence to build awareness and understanding and through bi-annual monitoring of client feedback.

#### **Public Benefit**

SCC is a registered charity and a non-profit making organisation; we receive no regular external financial support. Its aim is to provide accessible counselling for all and so it provides a number of places at a reduced rate according to means. No one is excluded because they cannot afford the full cost of counselling.

SCC has referred to the guidance contained in the Charity Commission's general guidance on public benefit and their specific guidance on fee-charging when reviewing its aims and objectives and in planning its future activities. Having done that the Trustees are satisfied that our main activity of the provision of low cost counselling services to the general public continues to meet our charitable purposes for the public benefit.

#### **Achievements and performance**

##### **Organisation wide**

This year has been an exceptional one for SCC and the charity at close of the year has performed above expectations.

The year began with new appointments to the roles of clinical lead and service director. The first tasks was to review the purpose, mission and vision of the charity involving all in the charity over a couple of months. Engagement activities took place across the service; client survey results scrutinised and so developed the refreshed key goals and strategy of the charity. This process sharpened the business' focus on its mission, ensuring marketing, digital transformation (internal and external), new services online, pricing strategy, new collaborations identified and clear targets and limitations for services to remain viable, sustainable and to thrive. The charity's aims are set out in its Statement of purpose on page 2.

##### **Counselling**

During the early Covid-19 pandemic period the centre followed government guidance and closed the building from mid-March 2020. The organisational workforce moved to remote working where possible.

The new leadership team were clear in their support of SCC and set about creating a positive sense of change, despite uncertainty. Regular and relevant communication, transparency and compassion all stitched together to leave everyone feeling connected, helped and positive around the art of the possible.

## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT**

#### **FOR THE 12 MONTHS ENDED 31 October 2020**

Responding to individual needs around the challenges of the newly blurred lines of work and home life was critical.

All counsellors underwent a professionally guided set of training sessions, support 'pods' and whole organisation zoom ins weekly to respond to the presenting challenges.

The pandemic has facilitated a digital revolution. The need to work from home and to carry out remote consultations with clients led to a rapid adoption of digital technologies. This was something the service was starting to look at pre-COVID 19 but had been considered, in some areas, risky and needing a long run in to achieve. This has actually shown to be a different, but highly acceptable, effective and newly accessible (for many – not all) approach from both a counsellor and client point of view.

The whole SCC community pulled together to make this happen, ensuring not only the survival of the charity, but establishing a successful new service delivery arm and providing where possible continuity of service for our service users. Credit and thanks must go to everyone associated with the charity for this high level of sustained performance and achievement in such uncertain and distressing times.

In the period SCC received some key grant funding. These welcome interventions were directly from the local authority, the local Somerset Community Foundation and two other national awards, which meant that we were able to continue the core mission of the charity. It also meant that SCC was able to provide continued subsidised places for those in severe hardship and distress, even at a time when our income streams too decreased and were under considerable threat.

There continues to be a great demand for our counselling services, awareness of support available as well as partnerships to deliver new services. SCC will continue to focus on adapting to the needs of the communities who need support in emotional health and wellbeing. The combination of a clear sustainable strategy, volunteering, collaborations and securing grant funds plays an integrated and significant part in our future, as our income streams are inevitably squeezed through the impact of COVID-19.

During the 12 month period to 31 October 2020, SCC provided 2,998 counselling sessions compared to 3,106 sessions for a comparable period in the previous year. This achievement is significant given the pandemic dominated for seven of the twelve months of the year. We are projecting to grow significantly in the coming year.

Some of the direct results of the services delivered by counselling and therapy has not only enabled clients to improve their self-esteem, grow in confidence and build resilience, but it has given many a lifeline, it has equipped them with an ability to have some insight into understanding and start to work on solving what they are believing to be problems or barriers to good or better health and emotional wellbeing. They have the opportunity to work alongside those with expertise, they have the space to think and reflect and importantly are supported with the tools to improve their overall sense of good and better wellbeing for them.

#### *Client feedback*

- “I have never met someone so patient and understanding. This experience has changed my life, I have now learnt to trust again and believe that things can get better. It has been my lifeline.”
- “Xx is a brilliant person, she is empathetic and reasonable, able to help me sort the jumble that was my mind into something approaching normalcy. I owe her more than I can ever repay”
- “My counsellor has really been a major bell in my life. I have longer, happier moods more often than I did before and my coping mechanisms have become a lot healthier. I also understand my past much better and it's helped me to heal, as well as understand and forgive those around me. A really life changing experience.”
- “All I can ever say is great things about my counselling experience. I was at a place where I had no hope, no trust in anyone or anything and not a lot of fight left. But my counsellor has been patient, understanding and consistent which has helped me to engage in the process and start my journey to a better and healthier mindset and happier life”

## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT**

#### **FOR THE 12 MONTHS ENDED 31 October 2020**

We carefully monitor demand for the important subsidisation of counselling. Over the COVID-19 period from April 2020 86% of our sessions have been offered below the standard fee. Over half of these contributions are significantly below half of this standard fee.

In order to remain viable and balance the finances of the organization we need to continue our strands of a mixed strategy to remain viable. This includes, as previously mentioned, the need to support students, volunteers, to attract grant funding, to collaborate on projects, to implement our pricing strategy, to set targets and limits to manage subsidies.

Our core mission remains to ensure we aim to support those who seek help, but we need to ensure we are here for the long-term too. We could see a slight reduction in this subsidised percentage if we are challenged in any one of those strategic areas.

#### **Fundraising**

Grant income has not factored in the charities recent past. However, it was a key aim for this financial year. SCC has received £63,147 in grant income. An excellent reflection on the funders faith in the charity to provide much needed subsidised mental health support in local communities. Of this £32,250 has been utilised this year supporting our low cost places and ensuring the continuation of service to our clients. The balance will be used similarly in 2021.

We welcome the mix of funders that are available to us at this time. Our aim is to both take opportunities as they arise, but also to form more long term relationships with a number of different funders for both general subsidy for counselling but also for specific work including collaborative delivery. It is important not to overly rely on any one funding stream, but to have a healthy blend of different funders. We will continue to build on this achievement going forward.

The agility, strength and collaboration of the voluntary sector and local funding organisations together with national charities was very apparent this year. We were in a position to quickly engage with them to secure funding, even at this difficult time. These resources have been invaluable in supporting SCC's clients throughout this period and the centre is very grateful to have received their support and look forward to building further on these relationships.

#### **Collaboration**

In September 2020 Weston College of Further and Higher Education received grant funding from the department for education (DfE) via the College Collaboration Fund (CCF) for a comprehensive programme of innovative delivery of specialist mental health support which supports learner and staff mental health and wellbeing, recognising the profound impact that COVID-19 is having on our community.

In order to achieve these aims Weston college entered into a collaboration with Gateshead college and SCC to provide the following

- online 121 counselling provision to improve mental health/wellbeing for staff and learners
- online counsellor led workshops and staff discussion forums to recognise the emotional wellbeing of learners/staff
- a modular program of lifestyle medicine and talking health counsellor led workshops providing a toolkit to identify, focus and improve the day-to-day challenges which may represent a barrier to achieving potential

This excellent and innovative work is ongoing into the next financial year and will be fully reported at that time.

#### **Training**

The CPD programme delivery and attendance this year was disrupted as a result of the COVID-19 outbreak as the Centre focused on the delivery of its counselling service.

Looking ahead to 2021 the CPD diary will be re-instated with a blended offer of online and face to face services (where permitted) and a comprehensive training programme resumed. In 2019/20 this contributed £ 940 (2019: £5,665).



## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT FOR THE 12 MONTHS ENDED 31 October 2020**

#### **Awareness raising**

SCC's new website and new social media platforms are all now launched and will into the next financial year expand in their content and reach. There are now video, audio and written blogs on the website helping people understand what counselling and therapy is and what recent experiences people have had.

#### **Looking forward**

SCC continues to be person-centred and the recent COVID-19 experiences have served to enhance this. The range of client choices of in-person or video-counselling provide greater opportunities for support than formerly offered and reach many more who might previously have had issues with getting to a particular location. So long as we can safeguard our clients, classic boundaries are no longer an inhibitor.

#### **Our plans for the next five years**

1. Expand the provision of accessible counselling by:

- Doubling the number of sessions offered during this time
- Safeguarding the proportion of affordable sessions
- Growing the service provision: online and face-to-face
- Increasing the number and blend of counsellors
- Networking, collaborating and forming alliances with other providers to increase reach for counselling provision

2. Promote greater understanding of the role of emotions in psychological healing by:

- Therapeutic work with clients
- The growth of self-knowledge and development
- Offering high quality supervision to our counsellors
- Facilitating sharing of ideas and experiences of clients and/or counsellors
- Engaging, raising awareness with professionals and collaborating with the communities in which SCC works

3. Training and educating others in the practice of counselling

We want to ensure the workforce of therapists for the future. We will provide student placements and professional training opportunities. We will maintain high standards in education and continued professional development by supporting online and group courses. We will actively promote counselling as a career opportunity.

4. Promote research into efficacy of the methods and practice of counselling and the publication of the useful results of such research

In order to evidence the benefits of therapy at SCC, we will contribute to CORE (Clinical Outcomes Routine Evaluation) measures and support research. We will look to collaborate with local clinical mental health researchers and contribute to and influence regional and national initiatives where appropriate.

## **Financial Review**

### **Overview**

As for many organisations 2019/20 was a year of great uncertainty for SCC. At the start of the pandemic the trustees were concerned that the charity would lose significant portions of our income and that clients would experience considerable stress and uncertainty at the loss of our service. The centre proved to be very resilient with online counselling being provided very promptly and clients who felt confident to, quickly moving to this new platform.

## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT**

#### **FOR THE 12 MONTHS ENDED 31 October 2020**

##### **Our income**

Session numbers during the period were at a good level considering the uncertainty during the period. We offered 2,998 sessions which brought in £92,305 of income (2019: £99,773) in the period with a mix of subsidised rates per session and some standard rate sessions. Room hire income however due to the loss of face to face counselling has dropped to very low levels at £7,260 (2019: £14,693). In April at the start of the pandemic the active number of clients dropped to 65. At the end of October active clients have increased up to 92 with enquiries being received consistently each month.

The sublease of Apsley house came to an end at 31/3/2020 the effect of COVID-19 has paralysed the ability to rent these rooms, meaning that our rental income for the period has fallen to £2,714 (2019: £6,752)

##### **Income from grants**

During the period we received £63,147 in grant income. £25,000 was from the local authority and is unrestricted, £38,147 was from the following funders and is restricted as to its use.

National Lottery Fund  
Somerset Coronavirus Response and Recovery fund  
Charities Aid Foundation  
Somerset Community Foundation

The receipt of these grants has meant that in the period of Coronavirus we have been able to subsidise 86% of our sessions below the standard rates.

In the period we have utilised half of the local authority grant in supporting low cost places and this is to be repeated in 2021 with the balance being utilised to support these places. Of the restricted funds £18,575 has been utilised in 2020 with the balance to be used in the next 12 months to support both individual and group counselling sessions.

Much of the centre's work is Open-ended or 'long-term' counselling, which is a type of talking therapy where it is understood that the client will probably attend for at least several months or even years, and so no official end date is set to be worked towards. At the start of the pandemic the average length of time our client base at that time had been receiving counselling was 16 months. Funding streams therefore will inevitably spread over a two year period to support this type of work.

The overall increase in funds at 31 October 2020 of £29,966 will therefore be used over the coming year to fund the continued offer of low cost places in line with the aims of the charity.

##### **Weston College Collaboration Fund**

The Weston college collaboration is totalling £160,995, covers a period up until 31/3/2021. At 31 October SCC had given counselling sessions and workshops totalling £26,916. The remainder of the collaboration will be supplied in the first six months of 2021.

##### **Profit/(loss) for the period**

During the period SCC reported a net increase in funds for the period of £10,394 (2019: £512) in unrestricted funds and £19,572 in restricted funds (2019: £nil). This is as a result of receiving £25,000 from the local authority and £38,147 from external sources. These funds will be used to support subsidised places over the coming year.

## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT - Continued FOR THE 12 MONTHS ENDED 31 October 2020**

#### **Financial review - continued**

#### **Reserves Policy**

The objective of SCC reserves policy is to ensure that the Charity maintains sufficient cash and readily realisable assets to enable it to withstand any shortfall in income or unforeseen expenditure while any necessary adjustments are made to the Charity's operations.

In May 2003 the Trustees set aside £10,000 in a designated fund to facilitate an orderly closure of the Centre should that ever become necessary. We have not needed to dip into that fund this year.

During this year under the Government's COVID-19 restrictions and the subsequent uncertainty with our reserves, the trustees took the view that they should move £6,293 from designated to undesignated funds, this was to support the continuing provision of low cost counselling during this time.

The level of operating expenditure represented by the General Fund is 111 days (2019: 79 days) increasing to some 137 days (2019: 126 days) if designated funds are included.

At the present time we remain of the opinion that our present level of reserves would be sufficient to wind up the Centre in an orderly fashion should the need ever arise.

#### **Risk Management**

The impact of the coronavirus pandemic has caused significant disruption to the original course of delivery for the centre's charitable activities. SCC has, at all times, followed government guidance to safeguard our staff, volunteers and beneficiaries. This has meant closing the centre for a period of time, and cancelling some activities. The impact of these measures will be felt for some time. We are continuing to review and adapt our response to the pandemic to mitigate its impact on our work, performance and finances. The Trustees believe that available free reserves together with the measures being taken are sufficient to manage this disruption and uncertainty.

The Trustees have identified significant external risks to funding and have developed an annually updated business plan and budget, which promotes the diversification of funding and activities. During the pandemic these have been monitored closely and when the centre was closed and the changing environment meant that there was significant uncertainty with regard to funding, the trustees reviewed the reserves of the charity and took a decision to redesignate certain funds from designated to the general fund in order to ensure that subsidised places could continue to be funded over this changing landscape. The closure fund remains in designated at 31 October 2020.

Internal control risks are minimised by the implementation of procedures for the authorisation and control of projects. Procedures are in place to ensure compliance with health and safety of staff, clients and visitors to the Centre. All these procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

In addition the Centre maintains insurance cover at a level appropriate for all the relevant professional and operational risks of the Centre.

#### **Related Parties**

The Centre is an affiliate member of the British Association for Counsellors and Psychotherapists and is subject to regular accreditation. The Centre is guided by this internationally recognised organisation alongside local and national NHS policy relevant to the work undertaken.

## **SOMERSET COUNSELLING CENTRE**

### **TRUSTEES' REPORT - Continued FOR THE 12 MONTHS ENDED 31 October 2020**

#### **Statement of Trustees' responsibilities for the financial statements**

The Trustees, who act as directors of Somerset Counselling Centre for the purposes of company law, are responsible for preparing the Trustees' report and the financial statements in accordance with the requirements of the Companies Act and of the Charities Act.

Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 income and expenditure, of the Charitable Company 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and 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 Charitable Company and financial information included on the Charitable Company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

#### **By Order of the Board**

**H Fry  
Secretary**

15 March 2021

## **SOMERSET COUNSELLING CENTRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF SOMERSET COUNSELLING CENTRE**

I report to the trustees of Somerset Counselling Centre for the 12 months ended 31 October 2020 (Charity number: 1038975) which are set out on pages 12 to 24.

#### **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 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under Part 16 of the Companies Act 2006 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 the seeking of 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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act have 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.

**Rob Cadwallader FCA**  
Milsted Langdon LLP  
Chartered Accountants  
Winchester House  
Deane Gate Avenue  
Taunton TA1 2UH

30<sup>th</sup> March 2021

**SOMERSET COUNSELLING CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL  
RECOGNISED GAINS AND LOSSES)**

**12 MONTHS ENDED 31 October 2020**

	<b>Note</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
<b>Income and endowments from:</b>					
Donations and legacies	<b>2</b>	385	-	385	538
Grants	<b>3</b>	25,000	38,147	63,147	-
Investments	<b>4</b>	16	-	16	14
Charitable activities	<b>5</b>	126,826	-	126,826	120,204
Other trading activities	<b>6</b>	2,714	-	2,714	6,752
<b>Total</b>		154,941	38,147	193,088	127,508
<b>Expenditure on:</b>					
Raising funds	<b>7</b>	5,641	-	5,641	4,604
Charitable activities	<b>7</b>	138,906	18,575	157,481	122,392
<b>Total</b>		144,547	18,575	163,122	126,996
<b>Net movement in funds</b>	<b>17</b>	10,394	19,572	29,966	512
<b>Reconciliation of funds</b>					
<b>Total funds brought forward at 1 November 2019</b>		43,752	-	43,752	43,240
<b>Total funds carried forward at 31 October 2020</b>		54,146	19,572	73,718	43,752

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

**SOMERSET COUNSELLING CENTRE (Registered Number: 2926858)****BALANCE SHEET AS AT 31 OCTOBER 2020**

	Notes	£	2020 £	2019 £
<b>Fixed assets</b>				
Tangible assets	11		5,204	6,813
<b>Current assets</b>				
Debtors	12	35,677	12,152	
Cash at bank and in hand		74,862	36,427	
		-----	-----	
		110,539	48,579	
<b>Liabilities:</b> creditors falling due within one year	13	(24,025)	(11,640)	
		-----	-----	
<b>Net current assets</b>			86,514	36,939
<b>Liabilities:</b> creditors falling due after more than one year	14	(18,000)		-
			-----	-----
<b>Net assets</b>			73,718	43,752
			-----	-----
Represented by:				
<b>The funds of the charity:</b>				
<b>Restricted funds</b>	17		19,572	-
<b>Unrestricted income funds</b>				
General fund	17	44,146	27,459	
Designated funds	17	10,000	16,293	
		-----	-----	
<b>Total unrestricted funds</b>			54,146	43,752
			-----	-----
<b>Total funds</b>			73,718	43,752
			-----	-----

The Charitable Company is entitled to exemption from audit for the 12 months ended 31 October 2020 under Section 477 of the Companies Act 2006 and Section 144(2) of the Charities Act 2011.

The members have not required the Charitable Company to obtain an audit of its financial statements for the 12 months ended 31 October 2020 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:-

- (i) Ensuring that the Charitable Company keeps accounting records which comply with Section 386.
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the Charitable Company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of this Act relating to financial statements, so far as applicable to the Charitable Company.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board on 15 March 2021

	)	
<b>A Baldwin</b>	)	Trustees
	)	
	)	
<b>C Pineda-Langford</b>	)	

The notes on pages 15 to 24 form part of these financial statements

**SOMERSET COUNSELLING CENTRE**

**STATEMENT OF CASH FLOWS FOR THE 12 MONTHS ENDED 31 October 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Reconciliation of net movement in funds to net cash flow from operating activities:</b>		
Net movement in funds	29,966	512
Add back depreciation charge	2,528	2,428
Deduct interest shown on investing activities	(16)	(14)
Increase in debtors	(23,525)	(1,168)
Increase in creditors	10,385	3,671
	-----	-----
<b>Cash generated from operating activities</b>	<b>19,338</b>	<b>5,429</b>
	-----	-----
 <b>Cash flows from investing activities:</b>		
Investment income	16	14
Purchase of tangible fixed assets	(919)	(3,695)
	-----	-----
	<b>(903)</b>	<b>(3,681)</b>
 <b>Cash flows from financing activities:</b>		
Drawdown of bounce-back loan	20,000	-
	-----	-----
Increase in cash and cash equivalents	38,435	1,748
Cash and cash equivalents at 1 November 2019	36,427	34,679
	-----	-----
<b>Cash and cash equivalents at 31 October 2020</b>	<b>74,862</b>	<b>36,427</b>
	-----	-----

All of the cash flows are derived from continuing operations during the above two periods.

**Reconciliation of net Cash flow to Movement in Net funds**

Net increase in cash and cash equivalents in the year	38,435	1,748
Cash flow from the increase in debt financing	(20,000)	-
	-----	-----
Change in net funds arising from cash flows	18,435	1,748
 <b>Movement in Net funds in the year</b>		
Net funds at the start of the year	36,427	34,679
	-----	-----
<b>Net funds at the end of the year</b>	<b>54,862</b>	<b>36,427</b>
	-----	-----



## **SOMERSET COUNSELLING CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020**

#### **1 ACCOUNTING POLICIES**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Basis of preparation**

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Somerset Counselling Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the Charitable Company.

##### **Income and endowments**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### **Grants receivable**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charitable Company has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. No gifts in kind were received during the year (2019 – £nil).

##### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charitable Company has unconditional entitlement.

##### **Fundraising events**

Income from fundraising events is included in incoming resources in the period in which the relevant event takes place.

##### **Investment income**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the bank.

##### **Gift aid**

Income from tax reclaims is included in the Statement of Financial Activities at the same time as the gift to which it relates.

**SOMERSET COUNSELLING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020**  
**(Continued)**

**1 ACCOUNTING POLICIES (Continued)**

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets' use.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the Charitable Company 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 the costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters. These costs are included within charitable expenditure.

All costs are allocated between the expenditure categories of the SOFA 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 as set out in Note 7.

**Fixed assets**

Fixed assets are stated at their purchase price, together with any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

Leasehold improvements	- straight line over the period of the lease
Equipment and furnishings	- 25% straight line

**Taxation**

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Debtors**

Debtors are amounts due from clients for services performed in the ordinary course of business.

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

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## **SOMERSET COUNSELLING CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020 (Continued)**

#### **Creditors and provisions**

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

#### **Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charitable Company, and which have not been designated for other purposes.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the Charitable Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The movement in these funds can be seen in notes 17 and 18.

#### **Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

#### **Operating leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight-line basis over the lease term.

## **2 INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Donations and legacies:</b>				
Donations from individuals	385	-	385	538
	-----	-----	-----	-----
	385	-	385	538
	-----	-----	-----	-----

The income from donations and legacies was £385 (2019: £538) of which £385 was unrestricted (2019: £538) and £nil was restricted (2019: £nil).

**SOMERSET COUNSELLING CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020**

**(Continued)**

**3 GRANT INCOME**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
<b>Grant income from:</b>				
Somerset West and Taunton Deane				
Borough council	25,000	-	25,000	-
National Lottery Fund	-	19,080	19,080	-
Somerset Coronavirus Response and Recovery fund	-	4,075	4,075	-
Charities Aid Foundation	-	8,100	8,100	-
Somerset Community Foundation	-	6,892	6,892	-
<b>Total</b>	<b>25,000</b>	<b>38,147</b>	<b>63,147</b>	<b>-</b>

**4 INVESTMENT INCOME**

	<b>Unrestricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Interest from cash held on deposit	16	16	14

Investment income was £16 (2019: £14) of which £16 was unrestricted (2019: £14) and £nil restricted (2019: £nil).

**5 INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Supervision fees	-	-	73
Room hire	7,260	7,260	14,693
Client voluntary contributions	83,464	83,464	86,678
Contract work	8,841	8,841	13,095
Training	27,261	27,261	5,665
	<b>126,826</b>	<b>126,826</b>	<b>120,204</b>

The income from charitable activities was £126,826 (2019: £120,204) of which £126,826 was unrestricted (2019: £120,204) and £nil restricted (2019: £nil).

**SOMERSET COUNSELLING CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020**

(Continued)

**6 INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Total 2020 £	Total 2019 £
Rental income	2,714	2,714	6,752
	-----	-----	-----

Income from other trading activities was £2,714 (2019: £6,752) of which £2,714 was unrestricted (2019: £6,752) and £nil was restricted (2019: £nil).

**7 EXPENDITURE**

	Basis of Allocation £	Raising funds £	Charitable activities (unrestricted) £	Charitable activities (restricted) £	Total 2020 £	Total 2019 £
<b>Direct Costs:</b>						
Counsellors and supervisors	Direct	-	25,911	14,700	40,611	41,172
Travelling expenses	Direct	-	1,000	-	1,000	2,779
Training fees and expenses	Direct	-	20,397	-	20,397	2,505
Subscription and affiliation fees	Direct	-	1,468	-	1,468	672
		-----	-----	-----	-----	-----
		-	48,776	14,700	63,476	47,128
		-----	-----	-----	-----	-----
<b>Support Costs:</b>						
Office administration (including wages)	Staff time	3,479	52,167	2,800	58,446	39,849
Heat, light and water	Floor area	120	1,904	-	2,024	1,971
Rates and insurance	Floor area	143	2,265	-	2,408	3,199
Rent payable	Floor area	942	14,869	-	15,811	16,760
Repairs and maintenance	Usage	90	1,429	-	1,519	4,231
Advertising, printing and stationery	Usage	395	6,249	-	6,644	5,124
Postage and telephone	Usage	59	940	-	999	365
Sundries	Usage	190	1,921	1,075	3,186	3,036
Bank charges and interest	Direct	-	1,408	-	1,408	998
Bad debts	Direct	-	125	-	125	-
Depreciation	Usage	150	2,378	-	2,528	2,428
		-----	-----	-----	-----	-----
		5,568	85,655	3,875	95,098	77,961
		-----	-----	-----	-----	-----
<b>Governance:</b>						
Independent Examiner's fee	Direct	-	1,600	-	1,600	1,500
Professional fees	Usage	73	2,875	-	2,948	407
		-----	-----	-----	-----	-----
		73	4,475	-	4,548	1,907
		-----	-----	-----	-----	-----
		5,641	138,906	18,575	163,122	126,996
		-----	-----	-----	-----	-----

Expenditure on raising funds was £5,641 (2019: £4,604) of which £5,641 was unrestricted (2019: £4,604) and £nil was restricted (2019: £nil).

Expenditure on charitable activities was £157,481 (2019: £122,392) of which £138,906 was unrestricted 2019: £122,392) and £18,575 was restricted (2019: £nil).

**SOMERSET COUNSELLING CENTRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020****(Continued)****8 NET INCOMING/OUTGOING RESOURCES**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Net incoming resources are stated after charging:		
Rent payable	15,811	16,760
Depreciation	2,528	2,428
Independent Examiner's fee	1,600	1,500
	-----	-----

**9 RELATED PARTY TRANSACTIONS****Key management personnel (Trustees of the charity)**

Up until her resignation from the board of trustees V Lane received remuneration of £752 (2019 - £1,528) in her role as a counsellor.

V Lane received £nil (2019 – nil) for the reimbursement of travelling expenses and £nil (2019 - £60) in respect of expenditure incurred on behalf of the Centre.

This remuneration was provided by the power given in the governing document and in accordance with the provisions of the Charities Act 2011.

**10 EMPLOYEE COSTS**

	<b>2020</b>	<b>2019</b>
	<b>number</b>	<b>number</b>
Average number of employees (including part time) during the year	4	3
	-----	-----
Cost in respect of these employees	<b>£</b>	<b>£</b>
Wages and salaries	50,921	39,643
	-----	-----
	50,921	39,643
	-----	-----

There are no employees with emoluments over £60,000.

**SOMERSET COUNSELLING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020**  
**(Continued)**

**11 TANGIBLE FIXED ASSETS**

	<b>Leasehold Improvements £</b>	<b>Equipment and furnishings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 November 2019	10,951	7,916	18,867
Additions	297	622	919
Disposals	(4,271)	(5,169)	(9,440)
	-----	-----	-----
At 31 October 2020	6,977	3,369	10,346
	-----	-----	-----
<b>Depreciation</b>			
At 1 November 2019	6,048	6,006	12,054
Charge for the period	1,881	647	2,528
Disposals	(4,271)	(5,169)	(9,440)
	-----	-----	-----
At 31 October 2020	3,658	1,484	5,142
	-----	-----	-----
<b>Net book value</b>			
At 31 October 2019	4,903	1,910	6,813
	-----	-----	-----
At 31 October 2020	3,319	1,885	5,204
	-----	-----	-----

<b>12 DEBTORS</b>	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	30,542	8,081
Other debtors	-	2,500
Prepayments	5,135	1,571
	-----	-----
	35,677	12,152
	-----	-----

<b>13 CREDITORS: amounts falling due within one year</b>	<b>2020 £</b>	<b>2019 £</b>
Bank loan	2,000	-
Trade creditors	18,323	7,645
Accruals and deferred income	3,701	3,995
	-----	-----
	24,024	11,640
	-----	-----

	<b>2020 £</b>	<b>2019 £</b>
Deferred income at 1 November 2019	470	710
Resources deferred in the year	-	470
Amounts released from previous periods	(470)	(710)
	-----	-----
Deferred income at 31 October 2020	-	470
	-----	-----

Deferred income related to workshop fees received relating to the next financial year.

**SOMERSET COUNSELLING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020**  
**(Continued)**

**14 BANK LOAN**

<b>CREDITORS:</b> amounts falling due after more than one year	<b>2020</b> £	<b>2019</b> £
Bank loan	18,000	-
	-----	-----
	18,000	-
	-----	-----

During the period the charity took out a bounce back loan of £20,000. This is repayable over 6 years at an interest rate of 2.5%. During the first year the government will cover the cost of the interest.

**15 LEGAL STATUS**

The Charitable Company is limited by guarantee and does not have a share capital. In the event of the Charitable Company being wound up, the liability of the members is limited to £1 each.

**16 OPERATING LEASE**

**Operating lease - lessee**

On 1 May 2014 Somerset Counselling Centre entered into a six year lease on Apsley House, Tower Street, Taunton. The rent is £11,700 (plus VAT) per annum plus an annual service charge capped at £1,000 per annum (plus VAT). The lease term ended on 30 April 2020. SCC continues to lease Apsley House under a continuation tenancy for the present time.

On 10 June 2014 Somerset Counselling Centre executed a Managed Print Service Agreement with ITEC Connect Limited for photocopier hire and usage. Somerset Counselling Centre has contracted under this agreement to pay quarterly for five years a sum which varies with print usage but which is currently £359.04 per quarter (inclusive of VAT). This lease has now expired and the asset returned.

At 31 October 2020 the total future minimum lease payments the Charity had under non-cancellable operating leases were as follows:

	<b>2020</b> £	<b>2019</b> £
Within one year	-	7,020
Within two to five years	-	-
	-----	-----
	-	7,020
	-----	-----

**Operating lease – lessor**

On 1 May 2016 Somerset Counselling Centre entered into a lease for three years and eleven months to let two rooms at Apsley House, Tower Street, Taunton to Wessex Business School Limited for £6,000 per annum. The lessor vacated the property in March 2020 at the end of the lease.

At 31 October 2020 the total future minimum lease payments receivable the Charity had under non-cancellable operating leases were as follows:

	<b>2020</b> £	<b>2019</b> £
Within one year	-	1,500
	-----	-----



**SOMERSET COUNSELLING CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020**

(Continued)

**17 FUNDS**

	Balance at 1 November 2019	Income	Expenditure	Transfer between funds	Balance at 31 October 2020
	£	£	£	£	£
<b>Restricted funds</b>					
National Lottery	-	19,080	(6,400)	-	12,680
Coronavirus Emergency Fund	-	8,100	(8,100)	-	-
Somerset Coronavirus Response and Recovery Fund	-	4,075	(4,075)	-	-
Somerset Community Foundation	-	6,892	-	-	6,892
	-----	-----	-----	-----	-----
<b>Total restricted fund</b>	-	38,147	(18,575)	-	19,572
<b>Unrestricted funds</b>					
General fund	27,459	154,941	(144,547)	6,293	44,146
<b>Designated funds</b>					
Louise Robinson award fund	72	-	-	(72)	-
Closure fund	10,000	-	-	-	10,000
Bursary fund	3,168	-	-	(3,168)	-
Simon Milner-Barry fund	3,053	-	-	(3,053)	-
	-----	-----	-----	-----	-----
	43,752	193,088	163,122	-	73,718
	-----	-----	-----	-----	-----

	Balance as at 1 November 2018	Income	Expenditure	Balance as at 31 October 2019
	£	£	£	£
<b>Unrestricted Funds</b>				
Unrestricted fund	26,947	127,508	(126,996)	27,459
<b>Designated funds</b>				
Louise Robinson award fund	72	-	-	72
Closure fund	10,000	-	-	10,000
Bursary fund	3,168	-	-	3,168
Simon Milner-Barry fund	3,053	-	-	3,053
	-----	-----	-----	-----
Total funds	43,240	127,508	(126,996)	43,752
	-----	-----	-----	-----

The specific purposes for which the funds are to be applied are as follows:

**Restricted funds**

National lottery – funding for the provision of low-cost mental health services in Somerset.

Coronavirus emergency fund – For the provision of short-term mental health and wellbeing therapy in the COVID period.

Somerset coronavirus response and recovery fund – To provide COVID equipment and IT support to enable the transition to working in the COVID restrictions.

Somerset community Foundation – funding for up to 12 care leavers receiving emotional support and wellbeing.

**SOMERSET COUNSELLING CENTRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 October 2020****(Continued)****Designated funds**

The Closure Fund was set up in May 2003 and was set up to hold funds for the closure of the service should it become necessary. The balance of the Fund was fixed at that time at £10,000 and has remained at that amount during the year as the Trustees have appropriated accumulated interest received to the General Fund.

The Louise Robinson Award Fund was set up following a donation from the estate of the late Louise Robinson, a previous Director of the Centre. The Bursary Fund was set up with a windfall donation from Devon Counselling Centre and the proceeds of a Centre fundraising initiative to provide a fund from which to subsidise low cost counselling for persons in need. The Simon Milner-Barry Fund was set up following a donation from the estate of the late Simon Milner-Barry, a long term supporter and Trustee of the Centre, to provide an enduring enhancement of the Centre in his memory.

During this pandemic the centre was forced to close, face to face counselling ceased, and rooms could not be let to counsellors thus reducing the income available for supporting low cost places. At that time the trustees took the decision to redesignate the Louise Robinson fund, the Bursary Fund and the Simon Milner-Barry Fund to enable the continued support of low cost places to clients at a vital time.

**18 ANALYSIS OF NET ASSETS BETWEEN FUNDS****Current year**

	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	5,204	-	-	5,204
Net current assets	56,942	19,572	10,000	86,514
Creditors due in greater than one year	(18,000)	-	-	(18,000)
	-----	-----	-----	-----
Net assets	44,146	19,572	10,000	73,718
	-----	-----	-----	-----

**Prior year**

	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	6,813	-	-	6,813
Net current assets	20,646	-	16,293	36,939
	-----	-----	-----	-----
Net assets	27,459	-	16,293	43,752
	-----	-----	-----	-----