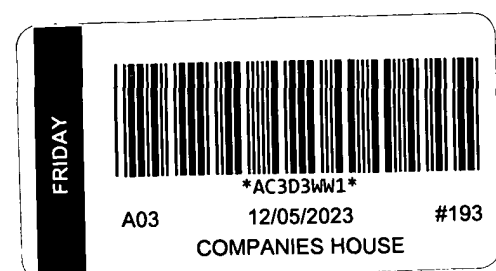


Company registration No. 02926858
Charity registration No. 1038975

SOMERSET COUNSELLING CENTRE
(A company limited by guarantee)

Annual Report and Financial Statements
For the 12 months ended 31 October 2022



Trustees report

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Trustees report

Introduction

This has been another year full of activity for SCC. There is unprecedented demand for our services across counselling and in the context of increased financial hardship in our communities. During the Covid-19 pandemic in order to survive we had to be responsive, flexible and strategic in meeting the immediate needs of our community. The landscape and our position within it changed rapidly and this year continues to present new challenges for the organisation to address. We continue to adapt and adjust to meet, safely, significant growth in demand for our services.

Counsellors continued to build on the transition to online face-to-face counselling as a successful, 'remote' delivery model. Our delivery models (online and in-person) have proved an excellent juxtaposition of core service delivery. There can be significant benefits for each way of working, for counsellors and for clients receiving their counselling/therapy, depending on their situation and point of view. This allows us to achieve even greater inclusion and accessibility, to be more responsive, and importantly gives clients and counsellors appropriate choices that best meet their needs.

One key measurable outcome to highlight is our year-on-year counselling session delivery increase of significantly more affordable sessions than at any other time in the organisation's history. This growth positions us strongly to build upon and meet our five-year target of doubling the annual delivery of counselling sessions, safeguarding the provision of affordable counselling, earlier than anticipated.

In 2022 we entered into a collaboration with Somerset County Council for a comprehensive programme of innovative delivery of specialist mental health support to individuals who are affected by domestic violence. This contract is for a period of 18 months.

In order to achieve these aims SCC will provide 1:2:1 counselling and counsellor led workshops including discussion forums. This excellent and innovative work is ongoing into the next financial year and will be fully reported at that time.

Our counselling service is accredited by the (BACP) British Association for Counselling and Psychotherapy. This is an indicator of our commitment to the highest of organisational standards, excellent quality of counselling service delivery and strong clinical governance. We support and expect that counsellors also achieve personal professional accreditation with BACP or another recognised association, so that there is strength in depth across the organisation. Alongside an enriching programme of Continued Professional Development provision, this gives everyone looking to be supported by us reassurance and confidence in our standards of skills, knowledge and experience.

We would like to thank personally all the teams at the Centre who each have an important role to play in the journey and experience our clients receive, and whose contribution links directly to our vision and objectives. The talent in administration, clinical supervision, clinical leadership, the maintenance of high standards by all counsellors working with clients and the willingness of our colleagues to take on new and exciting challenges, is highly rewarding to witness. Without the blend of counselling experience, trustee knowledge and the professionalism of our office teams supporting "behind the scenes", we would not have made the journey since the pandemic so successfully.

It is important also to mention the significance and the added value of the contribution of our volunteers in meeting our charitable objectives. Having a proportion of voluntary counsellors within the organisation is a way of meeting the increased demand on services where funding is limited or the clients' ability to contribute restricted. Allied with a policy of offering placements for trainees we have developed a more diverse staff group with the potential of developing personal and professional growth through these different roles and transition between them.

We are delighted to be leading SCC into what promises to be an exciting next phase of its history. We will shortly be entering our next strategic cycle and will be considering how best to respond to the challenges that remain. We look forward to the journey ahead.

Trustees report

Statement of purpose

SCC's vision is that

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

The Centre will grow the qualified counsellor workforce through the provision of 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 collaborate proactively 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 will be a key enabler of growth for high quality counselling services regionally and nationally.

SCC's mission is

- To provide high quality and accessible places including affordable counselling in a safe space
- To train counsellors
- To promote awareness and understanding of health and wellbeing.

SCC's Strategic objectives

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 (2021-2025) which is delivered by the senior management team in consultation with the trustees.

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

Trustees report

Statement of purpose

How we help with our core services

Counselling Services

- **Adult counselling.** We offer safe and confidential counselling for individual adults experiencing personal, emotional or psychological difficulties. Our main focus is for weekly open-ended counselling (for as long as the client needs us). A psycho-dynamic approach to therapy ensures there is adequate time to address early and deep-seated trauma and to then move forward and rebuild from this.
- **Couples counselling.** We have had, traditionally, a small arm of the organisation supporting therapy for couples and relationships. We have spent some time training our counsellors looking to develop their skills for couples counselling.
- **Young Persons (age 16-18).** We offer safe and confidential counselling for individuals in this age bracket, if assessed as suitable.
- **Employee Wellbeing (Employee Assistance Programme (EAP)).** We offer remote/online services, on-demand packages, and face-to-face work. The range of services includes 1:2:1 therapy, group/team workshops, individual MOT/drop-in sessions and bespoke consultancy for emotional health and wellbeing at work for employees.

How we help with professional contracts

- **Leaving Care Counselling Service.** This service is in its second year working alongside the Council commissioners. We have worked hard and learned many lessons with the care leavers themselves, and how to approach this work to meet their needs
- **My Family Talking Gateway (MFTG).** This service is now in its second year and it is hoped to be a three-year funded programme. We have delivered 1:2:1 and couples therapy and are offering systemic family therapy with the support of equine therapy as part of the package of services in this programme

How we help with training

- **Individual Accreditation:** Monthly ongoing BACP accreditation pods for those with 350 hours or more and who wish to move to the next level of their qualifications and recognition. This not only offers the counsellors an opportunity to upskill, but to also review what they know and who they are in their counselling work. This is invaluable and enables counsellors to learn through the process. The ability to join on Zoom, discuss and share, in a seminar situation, is also an invaluable part of the growth, support and cohesion of counsellors.
- **One day workshops:** We have a group of highly experienced, experts in their field, consultants who have delivered successful workshops and training sessions.
- **Introduction to Counselling:** A significant development is to start to deliver workshops and short courses for the community here in Somerset. We will build further on this with an aim to introduce basic counselling skills courses from Spring 2023 and then Foundation Diplomas in counselling beyond this.
- **A 3 stage EMDR training.** This is a step-change in delivery in partnership with Dr Robin Logie.
- **Bluestream online training** is a tool for more broad subjects such as record keeping, Levels 2 and 3 Safeguarding as examples. This is accessible to all in the organisation and certain modules are mandatory for counsellors wishing to work with SCC clients.

Trustees report

How we raise funds

At the Centre, resilience and sustainability are key. We do not want to become over-reliant on any one particular funding opportunity.

We raise funds in the following ways:

- Client contributions
- Local and contemporary grants to deliver specific bursary work within our local community
- One off collaboration projects
- Employee Assistance Programme (EAP) and consultancy, working with employers to support employees
- Event fundraising

Volunteering

The variety of work we attract allows for increased interest in volunteer support, which further illustrates the impact of our social value as an organisation. Volunteers support the organisation in a number of ways and currently we have around twelve people across the organisation who give their time to support our work.

Community and Collaboration

Collaboration is critical to our strategic aims.

Somerset Counselling Youth Access is a partnership of six leading agencies providing counselling, information, advice, and support to children and young people aged 5 to 17 across Somerset. We are working together, to find ways to best support young people across the county access counselling from trusted providers. This means that we are in a good position to help improve outcomes for children and young people. These organisations are part of the SCYA partnership with us:

Somerset Counselling Centre, Taunton, online Somerset-wide counselling
In Charley's Memory, Highbridge, Bridgwater
Wellington Community Counselling, Wellington
The Space, Cheddar Valley
Somerset & Wessex Eating Disorder Association, Somerset-wide counselling
Kooth, Somerset-wide on-line counselling

Working with other statutory organisations and key stakeholders such as Somerset Open Mental Health is also critical in our blend of partners for service delivery, community work, fund raising and is a priority to continue to build a strong network in the coming years.

Trustees report

Financial Review

Overview

As for many organisations 2022/23 is still a year of uncertainty as we move from the pandemic to the current financial crisis. The centre continues to prove to be very resilient.

Overall result

During the period SCC reported a net increase in funds for the period of £9,082 (2021: £58,598) in unrestricted funds and a net deficit of £1,088 in restricted funds (2021: surplus £2,640).

Our income

Session numbers during the period were at a good level considering the uncertainty during the period. We offered 4,986 sessions which brought in £151,333 of income (2021: £121,796) in the period with a mix of subsidised rates per session and some standard rate sessions. Room hire income has started to return as face-to-face counselling has gained momentum at £8,576 (2021: £878). At the end of October active clients have increased from 122 at the beginning of the year to 147 in October 2022 with enquiries being received consistently each month.

The sublease of Apsley house came to an end at 31/3/2020.

Income from grants

During the period we received £51,420 in grant income (2021: £48,775). £nil is unrestricted (2021: £8,938), £51,420 is restricted (2021: £39,837). Funders included the following:

- Somerset County Council and the Somerset Clinical Commissioning Group
- Somerset Community Foundation
- Taunton Round Table
- Somerset Big Tent

The receipt of these grants has meant that we have been able to subsidise 70% of sessions below the standard rates.

Of the restricted funds £52,508 (2021: £37,197) has been utilised in 2022 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 counselling duration was 16 months. Funding streams therefore will inevitably spread over a two-year period to support this type of work.

Domestic violence contract

This contract will be fully reported on in next year's accounts, once completed.

Trustees report

Expenditure.

Expenditure in 2022 totalled £246,293 (2021: £251,781).

Net assets

SCC's net assets grew to £142,950 (2021: £134,956). This is due to the surplus that the centre has made in the year. £21,124 of this is restricted and will be utilised funding places for clients in 2022/2023.

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. The trustees have decided to designate a further £10,000 into this designated fund, as a result of the increase in the size of the centre.

The level of operating expenditure represented by the General Fund is 192 days (2021: 175 days) increasing to 229 days (2021: 192 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.

Trustees report

Looking forward

“Achieve sustainable positive change on your journey” is one of our straplines for service delivery.

SCC continues to adapt our resources to deliver the agreed five-year strategy and annual business plans to support these objectives. We began implementation of this strategy from May 2020.

The key elements that we wish to focus on for the coming year are:

- Continue to develop our organisation as it grows, ensuring systems and structure are suitably resourced and efficiently provided
- Support a positive culture within the organisation where our counsellors and staff feel safe, engaged and inspired to work with us.
- Ensure maximum take-up of counselling and training services, ensuring that we have sufficient capacity to respond to ever increasing demand for our services
- Increase our market share in supporting employers with employee mental health and wellbeing, which directly impacts on safeguarding the proportion of affordable sessions;
- Develop further our impact and quality reporting from the CMS system
- develop our marketing strategy to penetrate new and existing markets to ensure our sustainability
- Build more aligned capacity within the Centre to support growth; review how we ensure we reach all sections of the community for even better inclusion and think more about how to measure equality, diversity and inclusion.

The range of client choices of face-to-face in-person or face-to-face online-counselling provide greater opportunities for support than previously offered and reach many more who might have had issues with the traditional model of delivery. So long as we can safeguard our clients, classic boundaries are no longer an inhibitor.

We have continuously adapted details within our plans to ensure that we effectively build our sustainability. The need for our counselling services has never been more important to our communities and securing sufficient funding within our robust and mixed funding model to enable access for all, is vital. Equally, we are acutely aware that there is a need for a growing, suitably qualified mental and emotional wellbeing workforce and we are in an excellent position to respond to this need.

Trustees report

Governance

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

The Trustees consider the senior management team (the Chief Executive Officer 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.

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 25.

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 8 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 and since the period end the following trustees resigned: Beverley Alderson, Alli Baldwin. Since the period end two new trustees have been appointed – Andrew Palmer and Simon Malley

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.

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

Trustees report

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.

Risk Management

SCC reviews risk on an ongoing basis through our board of trustees. We consider the impact and likelihood of every risk and give particular attention to the management of the most severe risks. The Board of Trustees are satisfied that the major risks have been identified and have been adequately mitigated where necessary. It is recognised that systems and processes cannot provide absolute assurance and for this reason the Board remain vigilant.

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.

To help manage clinical risk SCC is bound by the British Association for Counselling and Psychotherapy (BACP) Ethical Framework for Good Practice in Counselling and Psychotherapy. This helps us to maintain a high quality of service delivery and clinical practice. These are verified by annual assessment allowing us to maintain our BACP accreditation.

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

Quality assurance

The Centre is a member of the British Association for Counselling and Psychotherapy ("BACP") 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.

SCC is accredited with the BACP and complies with its Ethical Framework for the Counselling profession. We are heading into our third year of a five-year accreditation cycle and have successfully passed the 2022 annual monitoring report.

Trustees report

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:

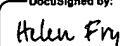
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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

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H Fry
Secretary

27 March 2023

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 2022 (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

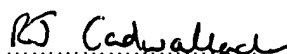
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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

Since Somerset Counselling Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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
Somerset
TA1 2UH

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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 2022**

	Note	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Income and endowments from:					
Donations and legacies	2	4,516	-	4,516	130
Grants	3	-	51,420	51,420	48,775
Investments	4	47	-	47	11
Charitable activities	5	198,304	-	198,304	264,103
Total		202,867	51,420	254,287	313,019
Expenditure on:					
Raising funds	6	6,722	-	6,722	7,526
Charitable activities	6	187,063	52,508	239,571	244,255
Total		193,785	52,508	246,293	251,781
Net movement in funds	14	9,082	(1,088)	7,994	61,238
Reconciliation of funds					
Total funds brought forward at 1 November 2021		112,744	22,212	134,956	73,718
Total funds carried forward at 31 October 2022		121,826	21,124	142,950	134,956

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 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10		11,124		6,636
Current assets					
Debtors	11	21,035		32,014	
Cash at bank and in hand		336,550		126,350	
		357,585		158,364	
Liabilities: creditors falling due within one year	12	(225,759)		(30,044)	
Net current assets			131,826		128,320
Net assets			142,950		134,956
Represented by: The funds of the charity:					
Restricted funds	14		21,124		22,212
Unrestricted income funds					
General fund	14	101,826		102,744	
Designated funds	14	20,000		10,000	
Total unrestricted funds			121,826		112,744
Total funds			142,950		134,956

The Charitable Company is entitled to exemption from audit for the 12 months ended 31 October 2022 under Section 477 of the Companies Act 2006 and Section 144(2) of the Charities Act 2011.

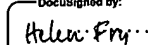
The members have not required the Charitable Company to obtain an audit of its financial statements for the 12 months ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.


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 27 March 2023

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 H Fry
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 S Malley
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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 2022**

	2022 £	2021 £
Reconciliation of net movement in funds to net cash flow from operating activities:		
Net movement in funds	7,994	61,238
Add back depreciation charge	2,130	2,213
(Deduct) interest shown on investing activities	(47)	(11)
Decrease in debtors	10,979	3,663
Increase in creditors	195,715	8,019
	-----	-----
Cash generated from operating activities	216,771	75,122
	-----	-----
Cash flows from investing activities:		
Investment income	47	11
(Purchase) of tangible fixed assets	(6,618)	(3,645)
	-----	-----
	(6,571)	(3,634)
Cash flows from financing activities:		
(Repayment) of bounce-back loan	-	(20,000)
	-----	-----
Increase in cash and cash equivalents	210,200	51,488
Cash and cash equivalents at 1 November 2021	126,350	74,862
	-----	-----
Cash and cash equivalents at 31 October 2022	336,550	126,350
	-----	-----

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	210,200	51,488
Decrease in debt	-	20,000
	-----	-----
Change in net funds arising from cash flows	210,200	71,488
Movement in Net funds in the year		
Net funds at the start of the year	126,350	54,862
	-----	-----
Net funds at the end of the year	336,550	126,350
	-----	-----

SOMERSET COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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 2019) - (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 (2021 – £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.

Income received for services provided under contract is recognised when the performance conditions attached have been met.

Fundraising events

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

SOMERSET COUNSELLING CENTRE

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.

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 aggregates 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 6.

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.

SOMERSET COUNSELLING CENTRE

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.

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 14 and 15.

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

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Donations and legacies:				
Donations from individuals	4,516	-	4,516	130
	-----	-----	-----	-----
	4,516	-	4,516	130
	-----	-----	-----	-----

The income from donations and legacies was £4,516 (2021: £130) of which £4,516 was unrestricted (2021: £130) and £nil was restricted (2021: £nil).

SOMERSET COUNSELLING CENTRE

3 GRANT INCOME

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Grant income from:				
Somerset West and Taunton				
Deane Borough council	-	-	-	7,125
Somerset Big Tent	-	5,000	5,000	-
Albert Hunt	-	-	-	2,000
Somerset Open Mental Health	-	-	-	1,800
Taunton Round Table	-	12,883	12,883	1,813
Somerset Community Foundation	-	19,737	19,737	22,237
Somerset County Council and the Somerset Clinical Commissioning Group	-	13,800	13,800	13,800
	-----	-----	-----	-----
Total	-	51,420	51,420	48,775
	-----	-----	-----	-----

Grant income was £51,420 (2021: £48,775) of which £nil was unrestricted (2021: £8,938) and £51,420 was restricted (2021: £39,837).

4 INVESTMENT INCOME

	Unrestricted funds £	Total 2022 £	Total 2021 £
Interest from cash held on deposit	47	47	11
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Investment income was £47 (2021: £11) of which £47 was unrestricted (2021: £11) and £nil was restricted (2021: £nil).

5 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Total 2022 £	Total 2021 £
Supervision fees	629	629	88
Room hire	8,576	8,576	878
Client voluntary contributions	151,333	151,333	121,796
Contract work	33,679	33,679	137,585
Training	4,087	4,087	3,756
	-----	-----	-----
	198,304	198,304	264,103
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The income from charitable activities was £198,304 (2021: £264,103) of which £198,304 was unrestricted (2021: £264,103) and £nil was restricted (2021: £nil).

SOMERSET COUNSELLING CENTRE

6 EXPENDITURE

	Basis of Allocation	Raising funds (unrestricted)	Charitable activities (unrestricted)	Charitable activities (restricted)	Total 2022	Total 2021
	£	£	£	£	£	£
Direct Costs:						
Counsellors and supervisors	Direct	-	54,418	39,625	94,043	67,127
Travelling expenses	Direct	-	221	-	221	86
Training fees and expenses	Direct	-	11,851	12,883	24,734	50,478
Subscription and affiliation fees	Direct	-	6,435	-	6,435	1,605
		-	72,925	52,508	125,433	119,296
Support Costs:						
Office administration (including wages)	Staff time	4,371	69,095	-	73,466	90,566
Heat, light and water	Floor area	111	1,761	-	1,872	2,102
Rates and insurance	Floor area	222	3,501	-	3,723	2,723
Rent payable	Floor area	893	14,108	-	15,001	15,381
Repairs and maintenance	Usage	167	2,641	-	2,808	2,690
Advertising, printing and stationery	Usage	520	8,223	-	8,743	7,608
Postage and telephone	Usage	43	685	-	728	758
Sundries	Usage	142	2,240	-	2,382	1,654
Bank charges and interest	Direct	-	3,908	-	3,908	2,761
Bad debts	Direct	50	795	-	845	280
Depreciation	Usage	127	2,003	-	2,130	2,213
		6,646	108,960	-	115,606	128,736
Governance:						
Independent Examiner's fee	Direct	-	3,984	-	3,984	3,213
Professional fees	Direct	76	1,194	-	1,270	536
		76	5,178	-	5,254	3,749
		6,722	187,063	52,508	246,293	251,781

Expenditure on raising funds was £6,722 (2021: £7,526) of which £6,722 was unrestricted (2021: £7,526) and £nil was restricted (2021: £nil).

Expenditure on charitable activities was £239,571 (2021: £244,255) of which £187,063 was unrestricted (2021: £207,058) and £52,508 was restricted (2021: £37,197).

SOMERSET COUNSELLING CENTRE

7 NET INCOMING/OUTGOING RESOURCES

	2022	2021
	£	£
Net incoming resources are stated after charging:		
Rent payable	15,001	15,381
Depreciation	2,130	2,213
Independent Examiner's fee	2,040	1,675
Other accountancy fees	1,944	1,538
	-----	-----

8 RELATED PARTIES

The Trustees of SCC did not receive any remuneration for their services as Trustees within the year.

In the prior year, up until her resignation from the Board of Trustees, C Pineda-Langford received £1,500 for Mobilization consultancy services. This remuneration was provided by the power given in the governing document and in accordance with the provisions of the Charities Act 2011.

9 EMPLOYEE COSTS

	2022	2021
	number	number
Average number of employees (including part time) during the year	8	7
	-----	-----
Cost in respect of these employees	£	£
Wages and salaries	126,265	86,817
Employer's NIC	5,254	2,954
Pension costs	1,355	795
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	132,874	90,566
	-----	-----

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

SOMERSET COUNSELLING CENTRE**10 TANGIBLE FIXED ASSETS**

	Leasehold Improvements £	Equipment and furnishings £	Total £
Cost			
At 1 November 2021	5,214	6,072	11,286
Additions	1,063	5,555	6,618
Disposals	-	(1,829)	(1,829)
At 31 October 2022	6,277	9,798	16,075
Depreciation			
At 1 November 2021	2,113	2,537	4,650
Charge for the period	941	1,189	2,130
Disposals	-	(1,829)	(1,829)
At 31 October 2022	3,054	1,897	4,951
Net book value			
At 31 October 2021	3,101	3,535	6,636
At 31 October 2022	3,223	7,901	11,124

11 DEBTORS

	2022 £	2021 £
Trade debtors	5,574	5,159
Prepayments	15,461	26,855
	21,035	32,014

12 CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,736	26,613
Other creditors	8,937	-
Accruals and deferred income	209,086	3,431
	225,759	30,044

	2022 £	2021 £
Deferred income at 1 November 2021	-	-
Deferred income in the period	209,086	-
Deferred income at 31 October 2022	209,086	-

Deferred income has increased in the year due to the funding received for the domestic violence project. This will be utilised in the coming year.

SOMERSET COUNSELLING CENTRE

13 LEGAL STATUS

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

14 FUNDS

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 October 2022 £
Restricted funds					
Somerset Big Tent	-	5,000	(5,000)	-	-
Somerset Community Foundation	10,662	19,737	(18,975)	-	11,424
Somerset County Council	11,550	13,800	(15,650)	-	9,700
Taunton Round Table	-	12,883	(12,883)	-	-
	-----	-----	-----	-----	-----
Total restricted fund	22,212	51,420	(52,508))	-	21,124
Unrestricted funds					
General fund	102,744	202,867	(193,785)	(10,000)	101,826
Designated funds					
Closure fund	10,000	-	-	10,000	20,000
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	134,956	254,287	(246,293)	-	142,950
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SOMERSET COUNSELLING CENTRE

	Balance at 1 November 2020 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 October 2021 £
Restricted funds					
National Lottery	12,680	-	(12,680)	-	-
Albert Hunt	-	2,000	(2,000)	-	-
Somerset Community Foundation	-	22,237	(11,575)	-	10,662
Somerset County Council	6,892	13,800	(9,142)	-	11,550
Somerset Open Mental Health	-	1,800	(1,800)	-	-
	-----	-----	-----	-----	-----
Total restricted fund	19,572	39,837	(37,197)	-	22,212
Unrestricted funds					
General fund	44,146	273,182	(214,584)	-	102,744
Designated funds					
Closure fund	10,000	-	-	-	10,000
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	73,718	313,019	(251,781)	-	134,956
	-----	-----	-----	-----	-----

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

Restricted funds

Somerset Big Tent funded by the Somerset Clinical Commissioning Group - Winter diversion funding.
 Somerset Community Foundation –My Family Talking Gateway
 Somerset County Council (and the Somerset Clinical Commissioning Group) - Leaving Care Counselling Service.
 Taunton Round Table - Trauma counselling funding
 National lottery – funding for the provision of low-cost mental health services in Somerset
 Albert Hunt –a donation to support those who otherwise couldn't afford to continue with their therapy
 Somerset Open Mental Health- one off support for provision of low cost counselling to local people

Designated funds

The Closure Fund was set up in May 2003 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. During the year the Trustees decided to increase this fund to £20,000 reflecting the growing size of the charity.

SOMERSET COUNSELLING CENTRE**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS****Current year**

	General fund	Restricted funds	Designated funds	Total 2022
	£	£	£	£
Fixed assets	11,124	-	-	11,124
Net current assets	90,702	21,124	20,000	131,826
	-----	-----	-----	-----
Net assets	101,826	21,124	20,000	142,950
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Prior year

	General fund	Restricted funds	Designated funds	Total 2021
	£	£	£	£
Fixed assets	6,636	-	-	6,636
Net current assets	96,108	22,212	10,000	128,320
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Net assets	102,744	22,212	10,000	134,956
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SOMERSET COUNSELLING CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Alli Baldwin (resigned 30 November 2022) Helen Fry (Secretary) Deborah Howell Andrew Palmer (appointed 30 November 2022) Simon Malley (appointed 27 March 2023) Beverley Alderson (resigned 19 June 2022)
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 Chartered Accountants Winchester House Deane Gate Avenue Taunton Somerset TA1 2UH