

# CHICHESTER COUNSELLING SERVICES

England & Wales · Charity number 1052264

## Details

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**Other names** C C S

**Status** Registered

**Legal form** Other

**Company number** [03242075](#)

**Registered** 1996-01-29

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

## Contact

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**Address** 106-108 The Hornet  
Chichester  
West Sussex  
PO19 7JR

**Phone** 01243789200

**Email** [office@ccs-counselling.org.uk](mailto:office@ccs-counselling.org.uk)

**Website** [www.ccs-counselling.org.uk](http://www.ccs-counselling.org.uk)

## Activities

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**Objects:** 1. TO PROMOTE THE MORAL AND SOCIAL WELFARE AND THE PRESERVATION OF THE MENTAL AND PHYSICAL HEALTH OF PERSONS RESIDENT OR WORKING IN WEST SUSSEX AND HAMPSHIRE BY ESTABLISHING, MAINTAINING AND DEVELOPING A SERVICE IN THE AREA FOR THE GIVING TO SUCH PERSONS OF INDIVIDUAL COUNSELLING AND PRACTICAL ADVICE AND;2. TO PROMOTE AND PROVIDE EDUCATION AND TRAINING FOR COUNSELLORS WORKING IN EITHER PROFESSIONAL OR VOLUNTARY SETTINGS, WHETHER FULL OR PART-TIME, WITH A VIEW TO RAISING THE STANDARDS OF COUNSELLING FOR THE BENEFIT OF THE COMMUNITY AND IN PARTICULAR OF THOSE WHO ARE THE RECIPIENTS OF COUSELLING

**Activities:** Providing Counselling services and Counsellor Training in West Sussex and Hampshire

## Classification

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

## Geography

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- Hampshire
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-02-28	£194,603	£400,026	-	-
2023-08-31	£228,915	£232,699	-	-
2022-08-31	£226,174	£203,572	-	-
2021-08-31	£216,839	£180,426	-	-
2020-08-31	£220,201	£177,152	-	-

## Trustees

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Name	Role	Appointed
<b>Christopher James Deacon</b>	Chair	2024-04-23
Anna Jenovari Brown		2025-11-01
Audrey Backhouse		2025-11-01
DR ROBERT JACKSON		
Dr John Kevin O'Shea		2020-02-14
Gregory Joseph Slay		2023-01-19

**CHICHESTER COUNSELLING SERVICES**

England & Wales - Charity number 1052264

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# Accounts

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**REGISTERED COMPANY NUMBER: 03242075 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1052264**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD  
1 SEPTEMBER 2023 TO 28 FEBRUARY 2025  
FOR  
CHICHESTER COUNSELLING SERVICES**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**CHICHESTER COUNSELLING SERVICES**  
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**FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 September 2023 to 28 February 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

**Public benefit**

Chichester Counselling Services (CCS) fills a critical gap in the provision of counselling and psychological therapy in the surrounding areas of West Sussex and East Hampshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. Unlike some other counselling services, we work with clients for as long as they wish within a three-year counselling agreement. This enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**ACHIEVEMENTS AND PERFORMANCE**

The difficulties reported in the 2023 Trustee Report continued to worsen during the current reporting period. Trainer and counsellor resignations over the previous 18 months had led to a progressive reduction in the delivery capacity of the organisation, and therefore a reduction in income. In addition, problems with training delivery had created a need for remedial catchup actions, at increased cost.

By July 2024 it became clear to the Board that drastic action was required to address the problems, which by that point threatened the ongoing viability of the organisation. Action was taken by the Board to address management issues, and over the next few months key members of the exec team left CCS. An Interim CEO was brought in to stabilise the organisation, which he did with considerable success, but despite that, by the Autumn of 2024 the charity was operating at a loss and was forecast to run out of cash in August 2025. At that point, the Board recognised that, if action was not taken, this would lead to insolvency, possibly as early as the end of March 2025, once debts and redundancy payments were accounted for. The course of action recommended by the Interim CEO was to seek a merger with an organisation with the financial resources required to sustain and rebuild the delivery of services in the CCS geographical area. Negotiations were underway for three months for a merger with another counselling charity, but these negotiations were ultimately unsuccessful.

At this point, with CCS faced with imminent closure, decisive action had to be taken to reduce costs to the bone. This was achieved by a limited redundancy programme, supplemented by generous offers by a number of key staff members to move to 'volunteer' status. This would enable CCS to continue long enough to ensure that the then-current trainees could complete their course, followed by an orderly closure of the organisation in September 2025.

In addition, the cost reductions bought some breathing space, giving time for a team of management and committed current and former counsellors, with Board support, to explore ways to restart training income and to raise significant external funds. It is gratifying to report that this initiative has achieved a considerable amount of success and CCS can now look forward to a viable future, as we rebuild capability and restore the organisation's finances. Since the end of the reporting period, a considerable transformation in the financial position has been achieved due to the hard work of members of CCS, led by our recently appointed Interim CEO, Rob Abbott.

Since the year end, the charity has generated over £81,000 of grant income and a further £50,000 is pledged to be received in 2026. The charity continues its fundraising activities, and in September 2025, the certificate year training course resumed. It is anticipated that this will lead to the running of the diploma course and it is hopeful that another certificate year will run from September 2026. Throughout this period, a gratifyingly high level of goodwill the organisation was demonstrated by current and previous counsellors and students, boosting the Board's confidence in the future of CCS.

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**FINANCIAL REVIEW**

**Performance**

In April 2025, the accounting reference period was extended by 6 months to allow for further consolidation after a period of high staff turnover, difficulties in finding training staff, and a high level of Trustee turnover. The figures stated below are for the 18-month period from 1st September 2023 to 28th February 2025 whilst the comparative figures for year end 2023 are for a 12-month period. In this respect, the figures are not directly comparable.

Total income for the 18-month period was £194,603 (£228,915 2023). Income from training was £84,925 (£134,218 2023). Income from counselling was £100,208 (£78,652 2023). During the period other income was £372 (£150 2023) and £7,869 (£2,310 2023) was received from bank interest. The organisation received external donations totalling £1,229 (£13,585 2023).

Total expenditure for the 18-month period was £400,026 (£232,699 2023). The direct and other counselling costs were £101,605 (£65,228 2023). The direct and other training costs were £91,529 (£82,537 2023). The management salaries and consultancy costs were £99,642 (£48,788 2023).

The recovery process is now well underway, but during the reporting year income was down because of limited income from training and at the same time costs were up because of remedial activities following poor training delivery, plus restructuring costs. The outcome was a deficit for the year of £205,423 (£3,784 2023).

**Reserves policy**

Chichester Counselling Services relies on income from Counselling and Training services to cover other operating and overhead costs. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months operating overhead cost should constitute their Reserves Policy.

Under the reserves policy, Unrestricted Reserves are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, whereas Restricted Reserves may only be expended on the activities and objects specified by the donor. The Development Fund contains unrestricted funds retained for the purpose of charitable activities.

Because of the performance issues experienced during the reporting period, the agreed reserves policy is not currently being met. On the basis of current forecasts, we believe we are on course to satisfy our reserve policy again within two to three years.

**Going concern**

On the basis of cash flow projections, incorporating what we believe are realistic estimates of income and costs from planned training, counselling and fundraising activities, and following an analysis of the consequences of under-performance in any of those areas, the trustees are confident that CCS can be regarded as a going concern over the next 12 months.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

During the period, there was a significant change to the composition of the Board with a number of new trustees joining but also leaving.

The power to appoint new trustees is vested in the existing Board. When a vacancy arises, or the trustees determine that additional skills are required on the board, the need for a new trustee is identified and a suitable candidate sought. The Board reviews the skills, knowledge, and experience of the existing trustees to identify any gaps and prepares a role description for the position.

Chris Deacon was appointed Chair of Trustees during the period.

The Board of Trustees meets at least four times a year. The trustees are elected at the Annual General Meeting of the charity. The executive management team reports to the Trust Board via the Chief Executive.

**EXECUTIVE MANAGEMENT TEAM**

Day-to-day management of the charity is delegated by the trustees to an executive management team, comprising:

Chief Executive

Guy Pink (resigned 19 August 2024)

Paul Richards (Interim) (appointed 12 August 2024, resigned 19 February 2025)

Rob Abbott (Interim) (appointed as Centre Manager 2 December 2024, as Interim CEO 1 July 2025)

Training Manager

Shelley Lamprell-Josephs (resigned 16 July 2024)

Caroline Betterton (appointed 1 September 2024, resigned 30 June 2025)

Sam Wright and Sally Knight (appointed 1 July 2025)

Counselling Manager

Raff Knight (resigned 10 March 2025)

Tracy Ansell (appointed 1 July 2025)

Finance Manager

Ailsa Burkimsher (appointed 9 November 2023, resigned 7 July 2025)

Claire Stickings (appointed 7 July 2025)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03242075 (England and Wales)

**Registered Charity number**

1052264

**Registered office**

106-108 The Hornet

Chichester

West Sussex

PO19 7JR

**Trustees**

Dr R Jackson

Dr K O'Shea

Ms J Anderson (resigned 8/12/2023)

Ms E A Allchurch (resigned 4/12/2023)

G J Slay

C Deacon (appointed 23/4/2024)

Ms S J Cross (appointed 11/6/2024) (resigned 28/11/2024)

Ms A Backhouse (appointed 1/11/2025)

Ms A Jenovari Brown (appointed 1/11/2025)

REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

C Deacon

**Independent Examiner**

Sam Ede BFP FCA FCCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Principal Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 November 2025 and signed on its behalf by:

C Deacon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHICHESTER COUNSELLING SERVICES**

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**Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 September 2023 to 28 February 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sam Ede BFP FCA FCCA

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

27 November 2025

**CHICHESTER COUNSELLING SERVICES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

	Notes	Period 1/9/23 to 28/2/25 Unrestricted fund £	Year Ended 31/8/23  Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3	1,229	13,585
<b>Charitable activities</b>	5		
Charitable activities		185,133	212,870
Investment income	4	7,869	2,310
Other income		372	150
<b>Total</b>		<u>194,603</u>	<u>228,915</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	6		
Charitable activities		342,238	227,395
Support costs		26,800	5,304
Exceptional costs		30,988	-
<b>Total</b>		<u>400,026</u>	<u>232,699</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(205,423)</b>	<b>(3,784)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		275,877	279,661
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>70,454</b></u>	<u><b>275,877</b></u>

The notes form part of these financial statements

**CHICHESTER COUNSELLING SERVICES (REGISTERED NUMBER: 03242075)**

**BALANCE SHEET  
28 FEBRUARY 2025**

	<b>Notes</b>	<b>2025 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	13	<b>2,022</b>	2,046
<b>CURRENT ASSETS</b>			
Debtors	14	<b>5,745</b>	5,465
Cash at bank		<b>81,796</b>	284,793
		<b>87,541</b>	290,258
<b>CREDITORS</b>			
Amounts falling due within one year	15	<b>(19,109)</b>	(16,427)
<b>NET CURRENT ASSETS</b>		<b>68,432</b>	273,831
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>70,454</b>	275,877
<b>NET ASSETS FUNDS</b>		<b>70,454</b>	275,877
Unrestricted funds	17	<b>70,454</b>	275,877
<b>TOTAL FUNDS</b>		<b>70,454</b>	275,877

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BALANCE SHEET - continued  
28 FEBRUARY 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2025 and were signed on its behalf by:

C Deacon - Trustee

## CHICHESTER COUNSELLING SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

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#### 1. STATUTORY INFORMATION

The Charity is an incorporated charity, registered with the Charity Commissioners for England and Wales (1052264) and a company incorporated in England (3245075). The Charity is limited by Guarantee to a maximum of £1 contribution per member. The Charity is governed by its Articles of Association. Its principle objectives and registered office can be found in the report of the trustees.

#### 2. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling (£), which is also the functional currency of the company.

##### **Going concern**

The trustees have reviewed the charity's financial position, projected cash-flow forecasts, and the strategies implemented as outlined in the trustees' report. Based on this assessment, they are confident that the charity will be able to continue its activities for the foreseeable future. In forming this view, the trustees considered a period of at least 12 months from the date of approval of these financial statements. Accordingly, the trustees have concluded that it is appropriate to prepare the financial statements on a going concern basis.

##### **Period of financial statements**

These financial statements are presented for an 18-month period ending 28 February 2025. The extension was made to allow for further consolidation after a period of high staff turnover, difficulties in finding training staff, and a high level of trustee turnover.

Consequently, the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

The trustees exercised their powers under section 392 of the Companies Act 2006 to change the charity's accounting reference date.

##### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned. Training fees received in advance are deferred over the period of the training.
- Gift aid income is accounted for when received.

##### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

## CHICHESTER COUNSELLING SERVICES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

#### 2. ACCOUNTING POLICIES - continued

##### Expenditure

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. 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 of the charity include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

##### Operating lease commitments

Rentals paid under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

##### Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Tangible fixed assets

Fixed assets are included at cost. Fixed assets are capitalised if they can be used for more than one year and cost at least £500. Depreciation is provided to write off the cost less estimated residual value of fittings and equipment over their expected useful lives. It is calculated at the following rate:

Fittings and equipment - 25% of the written down value brought forward plus 12½% on additions in the year

Fixtures - Straight line over the lease period of the related property

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

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

##### Reserves policy

The company's unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

##### Financial instruments

Financial instruments are classified by the directors as basic following the conditions in FRS 102. Basic financial instruments are recognised at amortised cost using the effective interest method.

#### 3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Period 1/9/23 to 28/2/25 Total funds £	Year Ended 31/8/23 Total funds £
Donations and legacies	<u>1,229</u>	<u>-</u>	<u>1,229</u>	<u>13,585</u>

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	Period 1/9/23 to 28/2/25 Total funds £	Year Ended 31/8/23 Total funds £
Investment income	<u>7,869</u>	<u>-</u>	<u>7,869</u>	<u>2,310</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Period 1/9/23 to 28/2/25 Charitable activities £	Year Ended 31/8/23 Total activities £
Counselling assessments	6,678	4,485
Counselling contributions	92,880	74,167
Training fees	84,925	134,218
Counselling funded	650	-
	<u>185,133</u>	<u>212,870</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	342,238	-	342,238
Support costs	-	26,800	26,800
Exceptional costs	-	30,988	30,988
	<u>342,238</u>	<u>57,788</u>	<u>400,026</u>

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Period 1/9/23 to 28/2/25 £	Year Ended 31/8/23 £
Management salaries and consultancy costs	99,642	48,788
Rent and rates	28,720	14,435
Insurance	2,383	1,551
Light and heat	3,974	1,827
PPS and telephone	6,263	1,862
Repairs and maintenance	666	1,983
Advertising and development	238	2,927
Subscriptions and sundries	5,331	5,299
Direct counselling costs	52,353	41,992
Other counselling costs	49,252	23,236
Direct training costs	38,074	44,979
Other training costs	53,455	37,558
Relocation costs	533	-
Depreciation	911	682
Interest payable and similar charges	443	276
	<u>342,238</u>	<u>227,395</u>

**8. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Support costs	-	26,800	26,800
Exceptional costs	30,988	-	30,988
	<u>30,988</u>	<u>26,800</u>	<u>57,788</u>

Exceptional costs relate to costs incurred relating to the restructuring of the entity during the period.

Support costs, included in the above, are as follows:

**Other**

	Period 1/9/23 to 28/2/25 Exceptional costs £	Year Ended 31/8/23 Total activities £
Exceptional items	<u>30,988</u>	<u>-</u>

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

**8. SUPPORT COSTS - continued**  
**Governance costs**

	Period 1/9/23 to 28/2/25	Year Ended 31/8/23
	Support costs	Total activities
	£	£
Management costs	10,769	2,753
Fees to independent examiner	2,928	2,551
Legal and professional fees	<u>13,103</u>	-
	<u>26,800</u>	<u>5,304</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Period 1/9/23 to 28/2/25	Year Ended 31/8/23
	£	£
Depreciation - owned assets	911	682
Operating leases	<u>27,762</u>	<u>13,896</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 28 February 2025 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 28 February 2025 nor for the year ended 31 August 2023.

**11. STAFF COSTS**

	Period 1/9/23 to 28/2/25	Year ended 31/8/23
	£	£
Wages and salaries	201,134	151,276
Social security costs	4,237	-
Pension costs	<u>4,151</u>	2,068
	<u>209,522</u>	<u>153,344</u>

The average number of employees during the period was 10 (2023: 24).

No employees received emoluments in excess of £60,000.

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

11. STAFF COSTS - continued

Included within the staff costs note above is total remuneration paid to key management personnel of £133,383 (2023: £77,509), which excludes amounts paid in respect of consultancy invoices. In addition, costs for key management personnel charged through consultancy invoices amounted to £30,500 (2023: £Nil).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	13,585
<b>Charitable activities</b>	
Charitable activities	212,870
Investment income	2,310
Other income	150
<b>Total</b>	<u>228,915</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	227,395
Support costs	5,304
<b>Total</b>	<u>232,699</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,784)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	279,661
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>275,877</u>

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

<b>13. TANGIBLE FIXED ASSETS</b>		<b>Fixtures and fittings £</b>
<b>COST</b>		
At 1 September 2023		<b>23,309</b>
Additions		<u>887</u>
At 28 February 2025		<u><b>24,196</b></u>
<b>DEPRECIATION</b>		
At 1 September 2023		<b>21,263</b>
Charge for year		<u>911</u>
At 28 February 2025		<u><b>22,174</b></u>
<b>NET BOOK VALUE</b>		
At 28 February 2025		<u><b>2,022</b></u>
At 31 August 2023		<u>2,046</u>
 <b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	<b>2025</b>	<b>2023</b>
	£	£
Other debtors	<b>4,785</b>	2,625
Prepayments and accrued income	<u>960</u>	<u>2,840</u>
	<u><b>5,745</b></u>	<u>5,465</u>
 <b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	<b>2025</b>	<b>2023</b>
	£	£
Trade creditors	<b>3,192</b>	1,585
Social security and other taxes	<b>1,023</b>	1,612
Other creditors	-	378
Accruals and deferred income	<u><b>14,894</b></u>	<u>12,852</u>
	<u><b>19,109</b></u>	<u>16,427</u>

The deferred income as at the year end totalled £8,769 (2023: £113). The deferred income relates to fees paid in advance.

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

**16. LEASING AGREEMENTS**

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

	2025 £	2023 £
Within one year	17,820	8,663
Between two and five years	22,275	-
Greater than five years	-	-
	<u>40,095</u>	<u>8,663</u>

**17. MOVEMENT IN FUNDS**

	At 1/9/23 £	Net movement in funds £	At 28/2/25 £
<b>Unrestricted funds</b>			
The Development Fund	275,877	(205,423)	70,454
<b>TOTAL FUNDS</b>	<u>275,877</u>	<u>(205,423)</u>	<u>70,454</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
The Development Fund	194,603	(400,026)	(205,423)
<b>TOTAL FUNDS</b>	<u>194,603</u>	<u>(400,026)</u>	<u>(205,423)</u>

**Comparatives for movement in funds**

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
<b>Unrestricted funds</b>			
The Development Fund	279,661	(3,784)	275,877
<b>TOTAL FUNDS</b>	<u>279,661</u>	<u>(3,784)</u>	<u>275,877</u>

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
The Development Fund	228,915	(232,699)	(3,784)
<b>TOTAL FUNDS</b>	<u>228,915</u>	<u>(232,699)</u>	<u>(3,784)</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions during the current or prior period. Key management personnel costs are disclosed in the staff costs note.

19. ULTIMATE CONTROLLING PARTY

The charitable company is controlled by the Trustees.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**CHICHESTER COUNSELLING SERVICES**

England & Wales - Charity number 1052264

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# Accounts

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**REGISTERED COMPANY NUMBER: 03242075 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1052264**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
CHICHESTER COUNSELLING SERVICES**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**CHICHESTER COUNSELLING SERVICES**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

**Public benefit**

Chichester Counselling Services fills a critical gap in the provision of counselling and psychological therapy in the surrounding areas of West Sussex and East Hampshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. Unlike some other counselling services, we work with clients for as long as they wish within a three-year counselling agreement. This enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**ACHIEVEMENT AND PERFORMANCE**

The year was a particularly challenging one for the charity. A combination of a high level of turnover of staff who took the opportunity to leave at the end of their fixed term contracts, a high level of Trustee turnover and a reduction in the student numbers from October 2023 as a result of gaps in the capacity to find training staff has placed substantial pressure on the organization to function normally. In January 2023 the Board did approve a new strategic direction that places clients at the heart of the organization and ensures that the training provision is of excellent standard. Counselling has reverted to face to face though the majority of assessments are conducted online. Demand for counselling is still high though it has become more noticeable that some clients are presenting with more complex assessment needs.

Total income was £228,915 (£226,174 2022). Income from training was £134,218 (£129,787 2022) some £4,431 higher than the previous year. Income from counselling was £78,652 (£73,881 in 2022) being £4,771 higher than last year. During the year other income was £150 and £2,310 was received from bank interest. The organisation received external donations totalling £13,585.

Total expenditure was £232,699 which is £29,127 higher than the previous year total of £203,572. The direct and other counselling costs were £65,228 which is £8,839 higher than the previous year total of £56,389. The direct and other training costs were £82,537 which is £16,121 higher than the previous year total of £66,416. The management salaries were £48,788 which is £5,231 higher than the previous year of £43,557.

There was a deficit for the year of £3,784 and therefore total funds decreased from £279,661 to £275,877.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

Chichester Counselling Services rely on income from Counselling and Training services to cover other operating and overhead costs. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months operating overhead cost should constitute their Reserves Policy.

Trustees and the executive management team continually keep this policy under review in the light of the changing needs of the charity.

The Charity holds the following reserves and funds:

**Unrestricted Reserves**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and are separated into the following:

a) Designated Funds

Designated funds are unrestricted funds earmarked by the executive management team for particular purposes.

b) The Development Fund

The Development Fund contains unrestricted funds retained for the purpose of charitable activities. Restricted Reserves Restricted funds may only be expended on the activities and objects specified by the donor.

**Going concern**

The Trustees consider that there is sufficient money in the Barclays bank accounts to cover the short-term commitments of the charity for the coming year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The trustees and directors in office in the year were:

Dr Rob Jackson

Dr Kevin O'Shea

Margaret Overington (resigned 13 April 2023)

Mark Perry (resigned 24 August 2023)

Neil Pettitt (resigned 13 April 2023)

Marian Pottinger (resigned 27 August 2023)

Kate Dunn (appointed 2 November 2022, resigned 25 August 2023)

Jennie Anderson (appointed 19 January 2023, resigned 8 December 2023)

Emily Allchurch (appointed 19 January 2023, resigned 4 December 2023)

Greg Slay (appointed 19 January 2023)

**EXECUTIVE MANAGEMENT TEAM**

Day-to-day management of the charity is delegated by the trustees to an executive management team comprising:

Chief Executive - Guy Pink

Training Manager - Shelley Lamprell-Josephs

Counselling Manager - Raff Knight

Finance Manager - Ailsa Burkimsher

The Board of Trustees meets at least four times a year. The members of the committee are elected at the Annual General Meeting of the charity. The executive management team reports to the Trust Board via the Chief Executive.

During the year, there was a significant change to the composition of the Board with 4 trustees appointed and 5 leaving. After the year end a further 2 trustees also left. These were for a variety of reasons most of which were personal related. There is a specialist recruitment agency assisting with the appointment of a new Chair, Treasurer and Trustees including a new requirement for board members to have personal experience of having undergone their own counselling.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03242075 (England and Wales)

**Registered Charity number**

1052264

**Registered office**

106-108 The Hornet

Chichester

West Sussex

PO19 7JR

**Trustees**

Dr R Jackson

Mrs M Overington (resigned 13/4/2023)

M Perry JP (resigned 24/8/2023)

Dr K O'Shea

N Pettitt (resigned 13/4/2023)

Ms J Anderson (appointed 19/1/2023) (resigned 8/12/2023)

Ms E A Allchurch (appointed 19/1/2023) (resigned 4/12/2023)

G J Slay (appointed 19/1/2023)

Ms K M Dunn (appointed 2/11/2022) (resigned 25/8/2023)

Ms M E Pottinger (resigned 27/8/2023)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

J G Pink

**Independent Examiner**

Christine Deacon  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Principal Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 April 2024 and signed on its behalf by:

Dr K O'Shea - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHICHESTER COUNSELLING SERVICES**

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**Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christine Deacon

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

3 May 2024

CHICHESTER COUNSELLING SERVICES

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies	3	<b>13,585</b>	21,506
<b>Charitable activities</b>	5		
Charity		<b>212,870</b>	203,668
Investment income	4	<b>2,310</b>	1,000
Other income		<b>150</b>	-
<b>Total</b>		<b><u>228,915</u></b>	<b><u>226,174</u></b>
<b>EXPENDITURE ON</b>			
Raising funds	6	-	1,238
<b>Charitable activities</b>	7		
Charity		<b>227,395</b>	194,316
Governance costs		<b>5,304</b>	8,018
<b>Total</b>		<b><u>232,699</u></b>	<b><u>203,572</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,784)</b>	22,602
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>279,661</b>	257,059
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>275,877</u></b>	<b><u>279,661</u></b>

The notes form part of these financial statements

**CHICHESTER COUNSELLING SERVICES (REGISTERED NUMBER: 03242075)**

**BALANCE SHEET  
31 AUGUST 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	13	<b>2,046</b>	2,728
<b>CURRENT ASSETS</b>			
Debtors	14	<b>5,465</b>	7,517
Cash at bank		<b><u>284,793</u></b>	<u>333,282</u>
		<b>290,258</b>	340,799
<b>CREDITORS</b>			
Amounts falling due within one year	15	<b>(16,427)</b>	(63,866)
<b>NET CURRENT ASSETS</b>		<b><u>273,831</u></b>	<u>276,933</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>275,877</b>	279,661
<b>NET ASSETS</b>		<b><u>275,877</u></b>	<u>279,661</u>
<b>FUNDS</b>	17		
Unrestricted funds		<b><u>275,877</u></b>	<u>279,661</u>
<b>TOTAL FUNDS</b>		<b><u>275,877</u></b>	<u>279,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BALANCE SHEET - continued**  
**31 AUGUST 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2024 and were signed on its behalf by:

K O'Shea - Trustee

**1. STATUTORY INFORMATION**

The Charity is an incorporated charity, registered with the Charity Commissioners for England and Wales (1052264) and a company incorporated in England (3245075). The Charity is limited by Guarantee to a maximum of £1 contribution per member. The Charity is governed by its Articles of Association. Its principle objectives and registered office can be found in the report of the trustees.

**2. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling (£), which is also the functional currency of the company.

**Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned. Training fees received in advance are deferred over the period of the training.
- Gift aid income is accounted for when received.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. 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 of the charity include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Operating lease commitments**

Rentals paid under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

**Tangible fixed assets**

Fixed assets are included at cost. Fixed assets are capitalised if they can be used for more than one year and cost at least £500. Depreciation is provided to write off the cost less estimated residual value of fittings and equipment over their expected useful lives. It is calculated at the following rate:

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fittings and equipment - 25% of the written down value brought forward plus 12½% on additions in the year  
Fixtures - Straight line over the lease period of the related property

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

**Reserves policy**

The company's unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

**Financial instruments**

Financial instruments are classified by the directors as basic following the conditions in FRS 102. Basic financial instruments are recognised at amortised cost using the effective interest method.

**3. DONATIONS AND LEGACIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
Donations and legacies	<u>13,585</u>	<u>-</u>	<u>13,585</u>	<u>21,506</u>

**4. INVESTMENT INCOME**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
Investment Income	<u>2,310</u>	<u>-</u>	<u>2,310</u>	<u>1,000</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2023 Charity £</b>	<b>2022 Total activities £</b>
Counselling assessments	4,485	4,571
Counselling contributions	74,167	67,180
Training fees	134,218	129,787
Counselling funded	<u>-</u>	<u>2,130</u>
	<u>212,870</u>	<u>203,668</u>

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Staff costs	-	-	-	1,238

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs £	Totals £
Charity	227,395	-	227,395
Governance costs	-	5,304	5,304
	<u>227,395</u>	<u>5,304</u>	<u>232,699</u>

Fees to the independent examiner amounted to £2,551 during the year (2022 : £2,326)

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	48,788	43,557
Rent and rates	14,435	14,527
Insurance	1,551	1,541
Light and heat	1,827	1,246
PPS and telephone	1,862	1,746
Repairs and maintenance	1,983	1,872
Advertising and development	2,927	1,527
Subscriptions and sundries	5,299	3,876
Direct counselling costs	41,992	38,169
Other counselling costs	23,236	18,220
Direct training costs	44,979	37,727
Other training costs	37,558	28,689
Depreciation	682	676
Interest payable and similar charges	276	299
	<u>227,395</u>	<u>193,672</u>

**CHICHESTER COUNSELLING SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>682</b>	676
Deficit on disposal of fixed assets	-	643
Operating leases	<u><b>13,896</b></u>	<u>14,034</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**11. STAFF COSTS**

The average number of employees during the year was 24 (2022 : 19).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	21,506
<b>Charitable activities</b>	
Charity	203,668
Investment income	<u>1,000</u>
<b>Total</b>	<u>226,174</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,238
<b>Charitable activities</b>	
Charity	194,316
Governance costs	<u>8,018</u>
<b>Total</b>	<u>203,572</u>
<b>NET INCOME</b>	22,602
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	257,059

**CHICHESTER COUNSELLING SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>12.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		<b>Unrestricted fund</b>
			<b>£</b>
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>279,661</u>
<b>13.</b>	<b>TANGIBLE FIXED ASSETS</b>		<b>Fixtures and fittings</b>
			<b>£</b>
	<b>COST</b>		
	At 1 September 2022 and 31 August 2023		<u>23,309</u>
	<b>DEPRECIATION</b>		
	At 1 September 2022		<b>20,581</b>
	Charge for year		<u>682</u>
	At 31 August 2023		<u>21,263</u>
	<b>NET BOOK VALUE</b>		
	At 31 August 2023		<u>2,046</u>
	At 31 August 2022		<u>2,728</u>
<b>14.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Other debtors	<b>2,625</b>	2,980
	Prepayments and accrued income	<u>2,840</u>	<u>4,537</u>
		<u>5,465</u>	<u>7,517</u>
<b>15.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Trade creditors	<b>1,585</b>	443
	Social security and other taxes	<b>1,612</b>	999
	Other creditors	<b>378</b>	-
	Accruals and deferred income	<u>12,852</u>	<u>62,424</u>
		<u>16,427</u>	<u>63,866</u>

The deferred income as at the year end totalled £113 (2022: £50,822). The deferred income relates to fees paid in advance.

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

16. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	8,663	11,550
Between two and five years	-	8,663
Greater than five years	-	-
	<u>8,663</u>	<u>20,213</u>

17. MOVEMENT IN FUNDS

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
<b>Unrestricted funds</b>			
The Development Fund	279,661	(3,784)	275,877
<b>TOTAL FUNDS</b>	<u>279,661</u>	<u>(3,784)</u>	<u>275,877</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
The Development Fund	228,915	(232,699)	(3,784)
<b>TOTAL FUNDS</b>	<u>228,915</u>	<u>(232,699)</u>	<u>(3,784)</u>

Comparatives for movement in funds

	At 1/9/21	Net movement in funds	At 31/8/22
	£	£	£
<b>Unrestricted funds</b>			
The Development Fund	257,059	22,602	279,661
<b>TOTAL FUNDS</b>	<u>257,059</u>	<u>22,602</u>	<u>279,661</u>

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

---

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
The Development Fund	226,174	(203,572)	22,602
<b>TOTAL FUNDS</b>	<u>226,174</u>	<u>(203,572)</u>	<u>22,602</u>

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**19. ULTIMATE CONTROLLING PARTY**

The company is controlled by the Trustees.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**CHICHESTER COUNSELLING SERVICES**

England & Wales - Charity number 1052264

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# Accounts

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# Chichester Counselling

## REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2022

### Our Year in Numbers

100% of all clients saw an improvement in their health following counselling

1145 hours of counselling provided by our students

7.5% increase in the number of counselling sessions delivered

43% of our clients are under 40, 8% over 70

1926 hours of counselling provided by our volunteers

53% of our clients disclose relationship/anxiety issues as their main reasons for counselling

82% of counselling lasts less than 3071 hours of counselling provided

## Who we are

We offer confidential, supportive counselling for individuals, aged 18 years and upwards. We can help you achieve change – in yourself, at home and at work.

Counselling provides a safe, private space where you can share and explore your thoughts and feelings.

### How might counselling help?

We all face challenges throughout our lives, as we cope with relationships, change and loss. Sometimes friends and family can help. But sometimes it can feel easier to talk with someone who has special training in helping you make sense of things, to enable you to build healthier relationships and live a happier, more meaningful life.

### The primary disclosed issues that we work with clients on:

- Anxiety
- Stress
- Relationships
- Depression
- Self-esteem
- Confidence

### What our clients say about us?

- 'life changing, fantastic service, incredibly helpful'*
- 'I joined in a bit of a mess and am leaving in a good frame of mind!'*
- 'I have no words to explain how much it has helped me! I felt listened to, able to open myself up and learnt a lot. It's been excellent from the admin team to therapist, I felt they were all there to help'*
- 'The counselling exceeded my expectations. I now have a job and am much happier.'*

## Welcome by the Chair of Trustees

---

2021-2022 was a challenging time. We were still emerging from the Covid pandemic with mental health challenges becoming more mainstream and people generally were more aware of their mental health. The issues that surfaced for many people during this time of isolation, loss and anxiety are still very prevalent. At Chichester Counselling we have seen an increase for those seeking help for their anxiety and stress. We were able to swiftly move to all online counselling during lockdown and we are continuing to embrace the changes that this new world of work has provided. We still offer clients the opportunity to have their counselling online or via the phone but we know that many want face to face and it is great we have been able to provide this to so many more clients.

Our students who are either undertaking their Certificates in Psychodynamic Counselling Theory and Skills or their Diploma in Psychotherapeutic Counselling had been doing so online so it was great to be able to welcome them back to the classroom. They have provided 1000 hours of counselling input as part of their studies. Our student numbers were very healthy and reflected the fact that many people had reconsidered their work and life choices and decided that a counselling career provided a greater sense of satisfaction and personal wellbeing.

2021-22 saw a change at the head of the organisation and we welcomed Guy Pink, an experienced CEO to the role. He is helping Chichester Counselling ensure the future provision of both our training and our counselling services meets the needs of those they are designed for.

2022 also saw one of our long serving trustees and Treasurer, Alan Pickering, standing down due to ill health and then only a few months later we received the deeply sad news of his death.

During the year we received news that one of our former clients left a £10,000 legacy in his will and we are now using this to help support clients who are in counselling and who are finding the cost of living challenges significant. Thank you, Simon Rowlinson, for your generous bequest and we hope that those clients using these funds continue to improve their mental and physical health as a result of your generosity. We are now able to target our other funds into some of our infrastructure projects (such as the new website) that will enable us to operate more professionally. We are in a good financial position having added to our reserves during the year.

As a charity we are particularly reliant on our volunteers for the support and input they provide. I therefore want to thank our Trustees for their unstinting support and our Qualified Volunteer Counsellors who provide such a valuable service to our clients. Thank you to you all.

The year ahead will be a challenging one for many but we are well placed to offer the support that sadly so many now need.

Mark Perry  
Chair of the Board of Trustees

## Structure, Governance and Management

---

The trustees who are also directors of the charity for the purposes of the Companies act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

#### **Public benefit**

Chichester Counselling Services fills a critical gap in the provision of counselling and psychological therapy in Chichester and the surrounding areas of West Sussex and East Hampshire. Those who benefit from our services include people who are beyond the capacity of primary care or do not meet the criteria or process for access for NHS secondary care services. Unlike some other counselling services, we work with clients for as long as they wish within a three-year counselling agreement. This enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Achievements and performance**

For a third year, the impact of Covid-19 was felt by the charity and, in particular, its client and student / trainee communities. Face to face counselling returned during the year though the number of online counselling sessions has continued to be a popular option for the organisation. A mix of in-person, telephone and online delivery was provided by the staff team and volunteer counsellors who worked flexibly to adapt to the changing needs of the organisation and statutory regulations. Having developed a hybrid way of working by combining different modes of counselling delivery, the organisation expects to continue providing services in this way. There is also some evidence that some clients prefer this flexible approach to the service we provide.

Income from training was £129,787 (£119,599 2021) some £10,188 higher than the previous year, reflecting a slightly higher number of students.

The charity delivered 3,270 counselling sessions compared to 3,040 the previous year. Income from counselling was £73,881 (£71,716 in 2021) being £2,165 higher than last year. The slight increase is reflected by a higher number of sessions at a lower average contribution. During the year £1,000 was received from bank interest.

The organisation received external donations totalling £21,506 including a £10,000 legacy donation from a former client which is now being used to support clients struggling to afford counselling.

Total income was therefore £226,174 (£216,839 in 2021).

The cost of counselling and training provision was £122,805 (£105,759 in 2021).

Other expenditure, covering management salaries, premises costs and general administration costs were £80,766 compared to £74,666 the previous year. The increase in overhead costs were due to the loss on disposal of assets, an increased spend on repairs and renewals, an increased spend on development and business and an increased spend on management salaries as the business premises starts to be used more following the pandemic.

Total expenditure was therefore £203,571, £23,146 higher than the previous year total of £180,426.

Training and counselling activities delivered a contribution to overall costs of £80,863 (£85,436 2021) which, after other income and overhead expenditure, resulted in a surplus of £1,097 (£23,395 2021) before external grants and donations (donations and legacies). Income from external donations and grants (donations and legacies) was £21,506 resulting in net income of £22,602.

The net movement in funds between the end of August 2021 and August 2022 was therefore £22,602 and total funds increased from £257,059 to £279,661.

## **Financial review**

### **Reserves policy**

Chichester Counselling Services rely on income from Counselling and Training services to cover other operating and overhead costs. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months operating overhead cost should constitute their Reserves Policy. The 2021-2022 unrestricted reserve available to meet this expenditure equates to 42 months of spend in this category.

Trustees and the executive management team continually keep this policy under review in the light of the changing needs of the charity.

The Charity holds the following reserves and funds:

#### Unrestricted Reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and are separated into the following:

##### a) Designated Funds

Designated funds are unrestricted funds earmarked by the executive management team for particular purposes.

##### b) The Development Fund

The Development Fund contains unrestricted funds retained for the purpose of charitable activities.

#### Restricted Reserves

Restricted funds may only be expended on the activities and objects specified by the donor.

#### Going Concern

The Trustees consider that there is sufficient money in the Barclays bank accounts to cover the short-term commitments of the charity for the coming year.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

### **Recruitment and appointment of new trustees**

#### TRUSTEES AND DIRECTORS

The trustees and directors in office in the year were:

Keith Campbell  
Dr Rob Jackson

Deceased 1 November 2021

Dr Kevin O'Shea  
Margaret Overington  
Mark Perry (Chair)  
Neil Pettitt  
Alan Pickering (Deputy Chair)      Resigned 5 May 2022  
Marian Pottinger                      Appointed 13 April 2022

#### EXECUTIVE MANAGEMENT TEAM

Day-to-day management of the charity is delegated by the trustees to an executive management team comprising:

Chief Executive	Guy Pink (from 14.03.22)	Wendy Evans (until 13.03.22)
Training Manager	Paul Brand	
Counselling Manager	Chloe West	
Finance Manager	Sue Newey	

The Board of Trustees meets at least four times a year and consists of not less than six full members of the Association. The members of the committee are elected at the Annual General Meeting of the charity. Election to the committee shall be for two years. The executive management team reports to the Trust Board via the Chief Executive.

During the year, there was one new appointment and one resignation. The Board wanted to acknowledge the significant contribution made by the Treasurer Alan Pickering before his death and how much he will be missed. There has been a number of new Trustees joining subsequent to the end of year to ensure the Trust Board has the requisite skills and breadth of knowledge appropriate for the charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### **Registered Company number**

3242075 (England and Wales)

##### **Registered Charity number**

1052264

##### **Registered office**

106-108 The Hornet  
Chichester  
West Sussex  
PO19 7JR

##### **Trustees**

Kevin Campbell (deceased 1 November 2021)  
Dr Rob Jackson  
Dr Kevin O'Shea  
Margaret Overington  
Mark Perry (Chair)  
Neil Pettitt  
Alan Pickering (resigned 5 May 2022)  
Marian Pottinger      (appointed 13 April 2022)

##### **Company Secretary**

Guy Pink

##### **Independent examiner**

Michael Merritt FCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Solicitors**

Chamberlain Martin  
42 Sudley Road  
Bognor Regis  
West Sussex  
PO21 1ES

**Principle Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mark Perry JP - Trustee\_





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## Document Details:

<b>Filename:</b>	Final accounts for signing 11.04.23.pdf
<b>Client of:</b>	Lewis Brownlee (Chichester) Limited

---

## Signature Details

<b>Name:</b>	Mark Perry
<b>Email:</b>	mark.perry@ccs-counselling.org.uk
<b>Date &amp; Time:</b>	13/04/2023 22:50:06 PM (BST)
<b>IP Address:</b>	146.199.7.235
<b>Signing Statement:</b>	Mark Perry confirms that the information is correct and complete to the best of their knowledge and belief.

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**REGISTERED COMPANY NUMBER: 03242075 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1052264**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022  
FOR  
CHICHESTER COUNSELLING SERVICES**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**CHICHESTER COUNSELLING SERVICES**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>Statement of Financial Activities</b>	6
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**CHICHESTER COUNSELLING SERVICES****REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES****Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

**Public benefit**

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**ACHIEVEMENT AND PERFORMANCE**

For a third year, the impact of Covid-19 was felt by the charity and, in particular, its client and student / trainee communities. Face to face counselling returned during the year though the number of online counselling sessions has continued to be a popular option for the organisation. A mix of in-person, telephone and online delivery was provided by the staff team and volunteer counsellors who worked flexibly to adapt to the changing needs of the organisation and statutory regulations. Having developed a hybrid way of working by combining different modes of counselling delivery, the organisation expects to continue providing services in this way. There is also some evidence that some clients prefer this flexible approach to the service we provide.

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The organisation received external donations totalling £21,506 including a £10,000 legacy donation from a former client which is now being used to support clients struggling to afford counselling.

Total income was therefore £226,174 (£216,839) in 2021.

The direct cost of counselling and training provision was £122,805 (£105,879 2021).

Other expenditure, covering management salaries, premises costs and general administration costs were £80,766 compared to £74,666 the previous year. The increase in overhead costs were due to the loss on disposal of assets, an increased spend on repairs and renewals, an increased spend on development and business and an increased spend on management salaries as the business premises starts to be used more following the pandemic.

Total expenditure was therefore £203,572, £23,146 higher than the previous year total of £180,426.

Training and counselling activities delivered a contribution to overall costs of £80,863 (£85,436 2021) which, after other income and overhead expenditure, resulted in a surplus of £1,097 (£23,395 2021) before external grants and donations (donations and legacies). Income from external donations and grants (donations and legacies) was £21,506 resulting in net income of £22,602.

The net movement in funds between the end of August 2021 and August 2022 was therefore £22,602 and total funds increased from £257,059 to £279,661.

## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

Chichester Counselling Services rely on income from Counselling and Training services to cover other operating and overhead costs. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months operating overhead cost should constitute their Reserves Policy. The 2021-2022 unrestricted reserve available to meet this expenditure equates to 42 months of spend in this category.

Trustees and the executive management team continually keep this policy under review in the light of the changing needs of the charity.

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b) The Development Fund

The Development Fund contains unrestricted funds retained for the purpose of charitable activities.

##### Restricted Reserves

Restricted funds may only be expended on the activities and objects specified by the donor.

##### **Going concern**

The Trustees consider that there is sufficient money in the Barclays bank accounts to cover the short-term commitments of the charity for the coming year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

##### TRUSTEES AND DIRECTORS

The trustees and directors in office in the year were:

Keith Campbell Deceased 1 November 2021

Dr Rob Jackson

Dr Kevin O'Shea

Margaret Overington

Mark Perry (Chair)

Neil Pettitt

Alan Pickering (Deputy Chair) Resigned 9 May 2022

Marian Pottinger Appointed 13 April 2022

##### EXECUTIVE MANAGEMENT TEAM

Day-to-day management of the charity is delegated by the trustees to an executive management team comprising:

Chief Executive Guy Pink (from 14.03.22) Wendy Evans (until 13.03.22)

Training Manager Paul Brand

Counselling Manager Chloe West

Finance Manager Sue Newey

The Board of Trustees meets at least four times a year and consists of not less than six full members of the Association. The members of the committee are elected at the Annual General Meeting of the charity. Election to the committee shall be for two years. The executive management team reports to the Trust Board via the Chief Executive.

During the year, there was one new appointment and one resignation. The Board wanted to acknowledge the significant contribution made by the Treasurer Alan Pickering before his death and how much he will be missed. There has been a number of new Trustees joining subsequent to the end of year to ensure the Trust Board has the requisite skills and breadth of knowledge appropriate for the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03242075 (England and Wales)

##### **Registered Charity number**

1052264

##### **Registered office**

106-108 The Hornet

Chichester

West Sussex

PO19 7JR

##### **Trustees**

K Campbell (deceased 1/11/2021)

Dr R Jackson

Mrs M Overington

M Perry JP

A Pickering (resigned 5/5/2022)

Dr K O'Shea

N Pettitt

Ms J Anderson (appointed 19/1/2023)

Ms E A Allchurch (appointed 19/1/2023)

G J Slay (appointed 19/1/2023)

Ms K M Dunn (appointed 2/11/2022)

Ms M E Pottinger (appointed 13/4/2022)

##### **Company Secretary**

J G Pink

**CHICHESTER COUNSELLING SERVICES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Michael Merritt FCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Solicitors**

Chamberlain Martin  
42 Sudley Road  
Bognor Regis  
West Sussex  
PO21 1ES

**Principal Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
M Perry JP - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHICHESTER COUNSELLING SERVICES**

**Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:  
  
4C9FDFE4733D453...

Michael Merritt FCA

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

17 April 2023 | 12:35 BST

Date: .....

**CHICHESTER COUNSELLING SERVICES****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

		<b>2022</b>	<b>2021</b>
		<b>Unrestricted</b>	<b>Total funds</b>
		<b>fund</b>	<b>£</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, grants and legacies	3	<b>21,506</b>	12,897
<b>Charitable activities</b>			
Charity	5	<b>203,668</b>	201,203
Investment income	4	<b>1,000</b>	1,147
Other income		-	1,592
<b>Total</b>		<b>226,174</b>	216,839
<b>EXPENDITURE ON</b>			
Raising funds	6	<b>1,238</b>	1,612
<b>Charitable activities</b>			
Charity	7	<b>194,316</b>	170,447
Governance costs		<b>8,018</b>	8,367
<b>Total</b>		<b>203,572</b>	180,426
<b>NET INCOME</b>		<b>22,602</b>	36,413
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>257,059</b>	220,646
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>279,661</b>	257,059

The notes form part of these financial statements

## CHICHESTER COUNSELLING SERVICES

BALANCE SHEET  
31 AUGUST 2022

		2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>	<b>Notes</b>		
Tangible assets	13	2,728	2,006
<b>CURRENT ASSETS</b>			
Debtors	14	7,517	7,385
Cash at bank		<u>333,282</u>	<u>327,582</u>
		<b>340,799</b>	334,967
<b>CREDITORS</b>			
Amounts falling due within one year	15	<b>(63,866)</b>	(79,914)
<b>NET CURRENT ASSETS</b>		<u><b>276,933</b></u>	<u>255,053</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>279,661</b></u>	257,059
<b>NET ASSETS</b>		<u><u><b>279,661</b></u></u>	<u><u>257,059</u></u>
<b>FUNDS</b>	17		
Unrestricted funds		<u><b>279,661</b></u>	<u>257,059</u>
<b>TOTAL FUNDS</b>		<u><u><b>279,661</b></u></u>	<u><u>257,059</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
M Perry JP - Trustee

The notes form part of these financial statements

**CHICHESTER COUNSELLING SERVICES****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022****1. STATUTORY INFORMATION**

The Charity is an incorporated charity, registered with the Charity Commissioners for England and Wales (1052264) and a company incorporated in England (3245075). The Charity is limited by Guarantee to a maximum of £1 contribution per member. At the year end date there was six (2021 seven) members. The Charity is governed by its Articles of Association. Its principle objectives and registered office can be found in the report of the trustees.

**2. ACCOUNTING POLICIES****Basis of preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling (£), which is also the functional currency of the company.

**Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned. Training fees received in advance are deferred over the period of the training.
- Gift aid income is accounted for when received.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. 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 of the charity include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Tangible fixed assets**

Fixed assets are included at cost. Fixed assets are capitalised if they can be used for more than one year and cost at least £500. Depreciation is provided to write off the cost less estimated residual value of fittings and equipment over their expected useful lives. It is calculated at the following rate:

Fittings and equipment - 25% of the written down value brought forward plus 12½% on additions in the year  
Fixtures - Straight line over the lease period of the related property

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**Reserves policy**

The company's unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

**3. DONATIONS, GRANTS AND LEGACIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
Donations, grants and legacies	<u>21,506</u>	<u>-</u>	<u>21,506</u>	<u>12,897</u>

**4. INVESTMENT INCOME**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
Investment Income	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,147</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2022 Charity £</b>	<b>2021 Total activities £</b>
Counselling assessments	4,571	3,753
Counselling contributions	67,180	62,911
Tax relief on gift aid	-	9,887
Training fees	129,787	119,599
Counselling funded	<u>2,130</u>	<u>5,053</u>
	<u>203,668</u>	<u>201,203</u>

Deferred training fees for the year totalled £50,822 (2021: £69,217).

**6. RAISING FUNDS**

**Raising donations and legacies**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
Staff costs	<u>1,238</u>	<u>-</u>	<u>1,238</u>	<u>1,612</u>

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**7. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 8) £</b>	<b>Support costs £</b>	<b>Totals £</b>
Charity	193,672	644	194,316
Governance costs	-	8,018	8,018
	<u>193,672</u>	<u>8,662</u>	<u>202,334</u>

Fees to the independent examiner amounted to £2,326 during the year (2021 : £2,830)

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022 £</b>	<b>2021 £</b>
Staff costs	43,557	38,965
Rent and rates	14,527	14,599
Insurance	1,541	1,557
Light and heat	1,246	1,194
PPS and telephone	1,746	2,430
Repairs and maintenance	1,872	1,060
Advertising and development	1,527	57
Subscriptions and sundries	3,876	3,812
Direct counselling costs	38,169	35,098
Other counselling costs	18,220	14,717
Direct training costs	37,727	32,255
Other training costs	28,689	23,689
Depreciation	676	669
Interest payable and similar charges	299	234
	<u>193,672</u>	<u>170,336</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022 £</b>	<b>2021 £</b>
Depreciation - owned assets	676	668
Deficit on disposal of fixed assets	643	111
	<u>643</u>	<u>111</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**CHICHESTER COUNSELLING SERVICES****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations, grants and legacies	12,897
<b>Charitable activities</b>	
Charity	201,203
Investment income	1,147
Other income	1,592
<b>Total</b>	<u>216,839</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,612
<b>Charitable activities</b>	
Charity	170,447
Governance costs	8,367
<b>Total</b>	<u>180,426</u>
<b>NET INCOME</b>	36,413
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	220,646
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>257,059</u></u>

**12. FINANCIAL INSTRUMENTS**

Financial instruments are classified by the directors as basic following the conditions in FRS 102. Basic financial instruments are recognised at amortised cost using the effective interest method.

## CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2021	21,911	-	21,911
Additions	1,398	743	2,141
Disposals	-	(743)	(743)
	<u>23,309</u>	<u>-</u>	<u>23,309</u>
<b>DEPRECIATION</b>			
At 1 September 2021	19,905	-	19,905
Charge for year	676	-	676
	<u>20,581</u>	<u>-</u>	<u>20,581</u>
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u>2,728</u>	<u>-</u>	<u>2,728</u>
At 31 August 2021	<u>2,006</u>	<u>-</u>	<u>2,006</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	-	(1)
Other debtors	2,980	3,547
Prepayments and accrued income	4,537	3,839
	<u>7,517</u>	<u>7,385</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	443	334
Social security and other taxes	999	1,327
Accruals and deferred income	62,424	78,253
	<u>63,866</u>	<u>79,914</u>

**16. LEASING AGREEMENTS**

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

	2022 £	2021 £
Within one year	11,550	11,550
Between two and five years	8,663	20,213
Greater than five years	-	-
	<u>20,213</u>	<u>31,763</u>

## CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

## 17. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
The Development Fund	257,059	22,602	279,661
<b>TOTAL FUNDS</b>	<u>257,059</u>	<u>22,602</u>	<u>279,661</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
The Development Fund	226,174	(203,572)	22,602
<b>TOTAL FUNDS</b>	<u>226,174</u>	<u>(203,572)</u>	<u>22,602</u>

## Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
The Development Fund	220,646	36,413	257,059
<b>TOTAL FUNDS</b>	<u>220,646</u>	<u>36,413</u>	<u>257,059</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
The Development Fund	216,839	(180,426)	36,413
<b>TOTAL FUNDS</b>	<u>216,839</u>	<u>(180,426)</u>	<u>36,413</u>

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**19. ULTIMATE CONTROLLING PARTY**

The company is controlled by the Trustees.

**CHICHESTER COUNSELLING SERVICES**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations, grants and legacies</b>		
Donations, grants and legacies	<b>21,506</b>	12,897
<b>Investment income</b>		
Investment Income	<b>1,000</b>	1,147
<b>Charitable activities</b>		
Counselling assessments	<b>4,571</b>	3,753
Counselling contributions	<b>67,180</b>	62,911
Tax relief on gift aid	-	9,887
Training fees	<b>129,787</b>	119,599
Counselling funded	<b>2,130</b>	5,053
	<b>203,668</b>	201,203
<b>Other income</b>		
Job retention scheme grant	-	1,592
<b>Total incoming resources</b>	<b>226,174</b>	216,839
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Management salaries	<b>1,238</b>	1,612
<b>Charitable activities</b>		
Management salaries	<b>43,557</b>	38,965
Rent and rates	<b>14,527</b>	14,599
Insurance	<b>1,541</b>	1,557
Light and heat	<b>1,246</b>	1,194
PPS and telephone	<b>1,746</b>	2,430
Repairs and maintenance	<b>1,872</b>	1,060
Advertising and development	<b>1,527</b>	57
Subscriptions and sundries	<b>3,876</b>	3,812
Direct counselling costs	<b>38,169</b>	35,098
Other counselling costs	<b>18,220</b>	14,717
Direct training costs	<b>37,727</b>	32,255
Other training costs	<b>28,689</b>	23,689
Depreciation of tangible fixed assets	<b>676</b>	669
Bank interest	<b>299</b>	234
	<b>193,672</b>	170,336
<b>Support costs</b>		
<b>Finance</b>		
Loss on sale of tangible fixed assets	<b>643</b>	111

This page does not form part of the statutory financial statements

**CHICHESTER COUNSELLING SERVICES**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
<b>Finance</b>		
<b>Governance costs</b>		
Management salaries	<b>5,693</b>	5,537
Fees to independent examiner	<b>2,326</b>	2,830
	<b>8,019</b>	8,367
Total resources expended	<b>203,572</b>	180,426
<b>Net income</b>	<b>22,602</b>	36,413

This page does not form part of the statutory financial statements

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHICHESTER COUNSELLING SERVICES

Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022. Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
  2. the accounts do not accord with those records; or
  3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
  4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).
- I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michael Merritt FCA Lewis Brownlee (Chichester) Limited Chartered Accountants

Appledram Barns

Birdham Road

Chichester West Sussex PO20 7EQ

17 April 2023 | 12:35 BS

**CHICHESTER COUNSELLING SERVICES**

England & Wales - Charity number 1052264

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# Accounts

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## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

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The trustees who are also directors of the charity for the purposes of the Companies act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

##### **Public benefit**

Chichester Counselling Services fills a critical gap in the provision of counselling and psychological therapy in the surrounding areas of West Sussex and East Hampshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. Unlike some other counselling services, we work with clients for as long as they wish within a three-year counselling agreement. This enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Achievements and performance**

Despite a positive start and an overall surplus of income over expenditure for the year, the impact of Covid-19 was felt by the charity from the first national lockdown in March 2020 until the end of the financial year in terms of a fall in counselling income and loss of counselling clients.

The organisation remained operational during the pandemic and adapted its model of delivery to ensure continuity of services to both students and counselling clients. Since the restrictions imposed in March, and following our own risk assessment, staff and counsellor volunteers worked remotely for the remainder of the year offering online and telephone services as an alternative to face-to-face.

Whilst training continued with minimal impact on income there was a reduction in the number of counselling sessions delivered and, therefore, counselling income. The reduction was due to approximately one third of clients temporarily stopping their counselling and choosing to wait for a return to face-to-face services rather than engaging with alternative telephone or online provision. In addition, the charity suffered a downturn in counselling session numbers and income due to the ongoing disruption and threat of the virus deterring people from seeking counselling, the number of new clients being assessed and, therefore, the number of clients starting counselling during the year. Despite these factors, the charity was able to return a net surplus of £36,293 for the year.

The charity delivered 3,040 counselling sessions compared to 3,176 the previous year.

Overall financial performance was supported by a range of donations and other funding received, in particular, emergency Covid-19 grants made by The Henry Smith Charity and other grants the Gerald Bentall Charitable Trust, Friarsgate Trust and individuals.

Total income exceeded expenditure resulting in a surplus/net income of £36,293, compared to net surplus of £43,049 the previous year.

The increase in income of £76,852 is largely due to a significant increase in training fees of £74,139 together with an increase in donations received of £25,200. These increases were offset by a reduction in counselling income of £19,243. The number of counsellors in training accounts for the additional training income. The organisation received external donations totalling £31,029 during the year, including £24,931 emergency Covid-19 funding. The reduction in counselling income is partly due to the reduction in the number of counselling sessions delivered and there being no tax relief on gift aid donations claimed during the year, compared to a claim of £6,103 last year.

Overall Expenditure was £15,060 higher than the previous year, largely consisting of an increase of £18,192 in direct training costs, offset by savings of £3,132 in counselling costs and overheads due to the reduced level of activity during the periods of national lockdown and restrictions during the pandemic.

Training and counselling activities delivered a contribution to overall costs of £84,351, which after other investment income and overhead expenditure resulted in a surplus of £12,020 before external grants and donations (donations and legacies) compared to a deficit of £24,572 the previous year. Income from external donations and grants (donations and legacies) was £31,029 resulting in net income of £43,049.

The net movement in funds (reserves) between the end of August 2020 and August 2021 was therefore £36,293 (net income), and total funds increased from £220,646 to £256,939.

## **Financial review**

### **Reserves policy**

Chichester Counselling Services rely on income from Counselling and Training services which in the year generated a contribution of £85,886 towards the overhead cost of £75,116. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months indirect costs and overheads should constitute their Reserves Policy. The 2020-2021 unrestricted reserve available to meet this expenditure equates to 41 months of spend in this category.

Trustees and the executive management team continually keep this policy under review in the light of the changing needs of the charity.

The Charity holds the following reserves and funds:

#### Unrestricted Reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and are separated into the following:

a) **Designated Funds**

Designated funds are unrestricted funds earmarked by the executive management team for particular purposes.

b) **The Development Fund**

The Development Fund contains unrestricted funds retained for the purpose of charitable activities.

#### **Restricted Reserves**

Restricted funds may only be expended on the activities and objects specified by the donor.

The Trustees consider that there is sufficient money in the Barclays bank accounts to cover the short-term commitments of the charity for the coming year.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

### **Recruitment and appointment of new trustees**

#### **TRUSTEES AND DIRECTORS**

The trustees and directors in office in the year were:

Keith Campbell

Dr Rob Jackson

Dr Kevin O'Shea

Margaret Overington

Mark Perry (Chair)

Neil Pettitt Resigned by rotation, re-elected 15 April 2021  
Alan Pickering (Deputy Chair) Resigned by rotation, re-elected 15 April 2021

#### EXECUTIVE MANAGEMENT TEAM

Day-to-day management of the charity is delegated by the trustees to an executive management team comprising:

Chief Executive	Wendy Evans
Training Manager	Paul Brand
Training Coordinator	Sally Knight
Counselling Manager	Chloe West
Finance Manager	Sue Newey
Administrator	Cheryl Sharling
Administrator	Tracy Ancell

The Board of Trustees meets at least four times a year and consists of not less than six full members of the Association. The members of the committee are elected at the Annual General Meeting of the charity. Election to the committee shall be for two years. The executive management team reports to the Trust Board via the Chief Executive.

During the year, there were no new appointments, however, Mr Keith Campbell sadly passed away on 1 November 2021 and the board wishes to acknowledge Mr Campbell's significant contribution and how much he will be missed. There are, therefore, currently two vacancies on the board and recruitment is currently underway to ensure the Trust Board has the requisite skills and breadth of knowledge appropriate for the charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

3242075 (England and Wales)

##### Registered Charity number

1052264

##### Registered office

106-108 The Hornet  
Chichester  
West Sussex  
PO19 7JR

##### Trustees

Mr K Campbell  
Dr R Jackson  
Dr Kevin O'Shea  
Mrs M Overington  
Mr M Perry  
Mr N Pettitt  
Mr A Pickering

##### Company Secretary

Mrs W Evans

##### Independent examiner

Sarah Alexander FCCA ACA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

##### Solicitors

Chamberlain Martin

42 Sudley Road  
Bognor Regis  
West Sussex  
PO21 1ES

**Principle Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr Mark Perry - Trustee



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## Document Details:

<b>Filename:</b>	Final Accounts for signing 2021.pdf
<b>Client of:</b>	Lewis Brownlee (Chichester) Limited

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## Signature Details

<b>Name:</b>	Alan Pickering
<b>Email:</b>	gamelan1949@hotmail.co.uk
<b>Date &amp; Time:</b>	26/01/2022 12:05:10 (GMT)
<b>IP Address:</b>	81.155.190.76
<b>Signing Statement:</b>	Alan Pickering confirms that the information is correct and complete to the best of their knowledge and belief.

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**REGISTERED COMPANY NUMBER: 03242075 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1052264**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021  
FOR  
CHICHESTER COUNSELLING SERVICES**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**CHICHESTER COUNSELLING SERVICES**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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## **CHICHESTER COUNSELLING SERVICES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

##### **Public benefit**

Chichester Counselling Services fills a critical gap in the provision of counselling and psychological therapy in the surrounding areas of West Sussex and East Hampshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. Unlike some other counselling services, we work with clients for as long as they wish within a three-year counselling agreement. This enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

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#### ACHIEVEMENT AND PERFORMANCE

For a second year, the impact of Covid-19 was felt by the charity and, in particular, its client and student / trainee communities. Despite local and national lockdowns, the organisation provided its services to both groups without interruption throughout the year. A mix of in-person, telephone and online delivery was provided by the staff team and volunteer counsellors who worked flexibly to adapt to the changing needs of the organisation and statutory regulations. Having developed a hybrid way of working by combining different modes of counselling delivery, the organisation expects to continue providing services in this way, particularly whilst the uncertainty and risk associated with virus transmission remains. There is also some evidence that some clients prefer this flexible approach to the service we provide

Income from training was £119,599, £4,981 lower than the previous year, reflecting a slightly lower number of students.

The charity delivered 3,040 counselling sessions compared to 3,176 the previous year. Income from counselling was £71,717, being £11,858 higher than last year. The increase in income partly reflects a change in strategy from asking clients for a donation towards counselling to charging a fee based on the cost of provision and what is affordable. Additionally, the increase is due to the organisation delivering some contract work at full cost together with £9,887 of tax relief from Gift Aid during the year, compared to £6,103 the previous year, £1,147 from bank interest and £1,592 from the Government's Job Retention Scheme.

The organisation received external donations totalling £12,897 including a £10,000 emergency Covid-19 grant from The Henry Smith Charity, £2,000 from the Friarsgate Trust, £250 from the Gerald Bentall Charitable Trust and a further £647 from individuals.

Total income was therefore £216,839 and at a similar level the previous year total of £220,201.

The direct cost of counselling and training provision was £105,879, compared to £100,088 the previous year.

Other expenditure, covering management salaries, premises costs and general administration costs were £74,875, compared to £77,061 the previous year. Savings were made in most areas due to remote working which was partially offset by an increase in housekeeping and cleaning costs during the periods when the office at The Hornet building in Chichester was in use.

Total expenditure was therefore £180,426 and slightly higher than the previous year total of £177,152.

Training and counselling activities delivered a contribution to overall costs of £85,436, which, after other income and overhead expenditure, resulted in a surplus of £23,395 before external grants and donations (donations and legacies) compared to a surplus of £43,049 the previous year. Income from external donations and grants (donations and legacies) was £12,898 resulting in net income of £36,413.

The net movement in funds between the end of August 2020 and August 2021 was therefore £36,413 and total funds increased from £220,646 to £257,059.

## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

Chichester Counselling Services rely on income from Counselling and Training services to cover other operating and overhead costs. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months operating overhead cost should constitute their Reserves Policy. The 2020-2021 unrestricted reserve available to meet this expenditure equates to 41 months of spend in this category.

Trustees and the executive management team continually keep this policy under review in the light of the changing needs of the charity.

The Charity holds the following reserves and funds:

##### Unrestricted Reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and are separated into the following:

a) Designated Funds

Designated funds are unrestricted funds earmarked by the executive management team for particular purposes.

b) The Development Fund

The Development Fund contains unrestricted funds retained for the purpose of charitable activities.

##### Restricted Reserves

Restricted funds may only be expended on the activities and objects specified by the donor.

##### **Going concern**

The Trustees consider that there is sufficient money in the Barclays bank accounts to cover the short-term commitments of the charity for the coming year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

##### TRUSTEES AND DIRECTORS

The trustees and directors in office in the year were:

Keith Campbell

Dr Rob Jackson

Dr Kevin O'Shea

Margaret Overington

Mark Perry (Chair)

Neil Pettitt Resigned by rotation, re-elected 21 April 2021

Alan Pickering (Deputy Chair) Resigned by rotation, re-elected 21 April 2021

##### EXECUTIVE MANAGEMENT TEAM

Day-to-day management of the charity is delegated by the trustees to an executive management team comprising:

Chief Executive Wendy Evans

Training Manager Paul Brand

Training Coordinator Sally Knight

Counselling Manager Chloe West

Finance Manager Sue Newey

Administrator Cheryl Sharling

Administrator Tracy Ancell

The Board of Trustees meets at least four times a year and consists of not less than six full members of the Association. The members of the committee are elected at the Annual General Meeting of the charity. Election to the committee shall be for two years. The executive management team reports to the Trust Board via the Chief Executive.

During the year, there were no new appointments. Mr Keith Campbell sadly passed away on 1 November 2021 and the board wishes to acknowledge Mr Campbell's significant contribution to the work of the charity and how much he will be missed. There are, therefore, currently two vacancies on the board and recruitment is underway to ensure the Trust Board has the requisite skills and breadth of knowledge appropriate for the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03242075 (England and Wales)

##### **Registered Charity number**

1052264

##### **Registered office**

106-108 The Hornet

Chichester

West Sussex

PO19 7JR

##### **Trustees**

K Campbell

Dr R Jackson

Mrs M Overington

M Perry JP

A Pickering

Dr K O'Shea

N Pettitt

##### **Company Secretary**

Mrs W A Evans

**CHICHESTER COUNSELLING SERVICES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Michael Merritt FCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Solicitors**

Chamberlain Martin  
42 Sudley Road  
Bognor Regis  
West Sussex  
PO21 1ES

**Principal Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Pickering - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHICHESTER COUNSELLING SERVICES**

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**Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

*Michael Merritt*

4C9FDFE4733D453...

Michael Merritt FCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

01 March 2022 | 15:30 GMT

Date: .....

## CHICHESTER COUNSELLING SERVICES

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations, grants and legacies	3	<b>12,897</b>	31,029
<b>Charitable activities</b>	5		
Charity		<b>201,203</b>	184,439
Investment income	4	<b>1,147</b>	1,524
Other income		<b>1,592</b>	3,209
<b>Total</b>		<b>216,839</b>	220,201
<b>EXPENDITURE ON</b>			
Raising funds	6	<b>1,612</b>	1,610
<b>Charitable activities</b>	7		
Charity		<b>155,087</b>	168,417
Governance costs		<b>23,727</b>	7,125
<b>Total</b>		<b>180,426</b>	177,152
<b>NET INCOME</b>		<b>36,413</b>	43,049
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>220,646</b>	177,597
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>257,059</b>	220,646

The notes form part of these financial statements

## CHICHESTER COUNSELLING SERVICES

BALANCE SHEET  
31 AUGUST 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	<b>Notes</b>		
Tangible assets	13	2,006	2,785
<b>CURRENT ASSETS</b>			
Debtors	14	7,385	7,089
Cash at bank		<u>327,582</u>	<u>276,465</u>
		<b>334,967</b>	283,554
<b>CREDITORS</b>			
Amounts falling due within one year	15	<b>(79,914)</b>	(65,693)
<b>NET CURRENT ASSETS</b>		<u><b>255,053</b></u>	<u>217,861</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>257,059</b>	220,646
<b>NET ASSETS</b>		<u><b>257,059</b></u>	<u>220,646</u>
<b>FUNDS</b>	17		
Unrestricted funds		<u><b>257,059</b></u>	<u>220,646</u>
<b>TOTAL FUNDS</b>		<u><b>257,059</b></u>	<u>220,646</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A Pickering - Trustee

The notes form part of these financial statements

**CHICHESTER COUNSELLING SERVICES****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021****1. STATUTORY INFORMATION**

The Charity is an incorporated charity, registered with the Charity Commissioners for England and Wales (1052264) and a company incorporated in England (3245075). The Charity is limited by Guarantee to a maximum of £1 contribution per member. There are currently seven (2020 seven) members. The Charity is governed by its Articles of Association. Its principle objectives and registered office can be found in the report of the trustees.

**2. ACCOUNTING POLICIES****Basis of preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling (£), which is also the functional currency of the company.

**Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned. Training fees received in advance are deferred over the period of the training.
- Gift aid income is accounted for when received.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. 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 of the charity include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Tangible fixed assets**

Fixed assets are included at cost. Fixed assets are capitalised if they can be used for more than one year and cost at least £500. Depreciation is provided to write off the cost less estimated residual value of fittings and equipment over their expected useful lives. It is calculated at the following rate:

Fittings and equipment - 25% of the written down value brought forward plus 12½% on additions in the year  
Fixtures - Straight line over the lease period of the related property

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Reserves policy**

The company's unrestricted funds consist of funds which the charity may use for its purpose at its discretion. The unrestricted funds are made up of two separate reserves, namely the development fund and designated funds. The designated funds relate to future projects such as disability access and additional counselling/training management. The company's restricted reserves consist of funds with specific restriction which are required by the donor.

**3. DONATIONS, GRANTS AND LEGACIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total funds</b>	<b>2020 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations, grants and legacies	<u>12,897</u>	<u>-</u>	<u>12,897</u>	<u>31,029</u>

**4. INVESTMENT INCOME**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total funds</b>	<b>2020 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investment Income	<u>1,147</u>	<u>-</u>	<u>1,147</u>	<u>1,524</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2021 Charity £</b>	<b>2020 Total activities £</b>
Counselling assessments	<b>3,753</b>	<b>3,250</b>
Counselling contributions	<b>62,911</b>	<b>55,894</b>
Tax relief on gift aid	<b>9,887</b>	<b>-</b>
Training fees	<b>119,599</b>	<b>124,580</b>
Counselling funded	<b>5,053</b>	<b>715</b>
	<u><b>201,203</b></u>	<u><b>184,439</b></u>

Deferred training fees for the year totalled £69,217 (2020: £57,062).

## CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**6. RAISING FUNDS****Raising donations and legacies**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Staff costs	<u>1,612</u>	<u>-</u>	<u>1,612</u>	<u>1,610</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Support costs £	Totals £
Charity	155,087	-	155,087
Governance costs	<u>15,249</u>	<u>8,478</u>	<u>23,727</u>
	<u>170,336</u>	<u>8,478</u>	<u>178,814</u>

Fees to the independent examiner amounted to £2,830 during the year (2020 : £1,500)

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2021 £	2020 £
Staff costs	38,965	38,820
Rent and rates	14,599	15,415
Insurance	1,557	1,638
Light and heat	1,194	1,440
PPS and telephone	2,430	1,915
Repairs and maintenance	1,060	2,297
Advertising and development	57	291
Subscriptions and sundries	3,812	5,857
Direct counselling costs	35,098	31,364
Other counselling costs	14,717	14,686
Direct training costs	32,255	30,989
Other training costs	23,689	22,873
Depreciation	669	456
Interest payable and similar charges	234	376
	<u>170,336</u>	<u>168,417</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	668	457
Deficit on disposal of fixed assets	<u>111</u>	<u>-</u>

## CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, grants and legacies	31,029	-	31,029
<b>Charitable activities</b>			
Charity	184,439	-	184,439
Investment income	1,524	-	1,524
Other income	3,209	-	3,209
<b>Total</b>	<u>220,201</u>	-	<u>220,201</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,610	-	1,610
<b>Charitable activities</b>			
Charity	168,417	-	168,417
Governance costs	7,125	-	7,125
<b>Total</b>	<u>177,152</u>	-	<u>177,152</u>
<b>NET INCOME</b>	43,049	-	43,049
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	177,597	-	177,597
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>220,646</u></u>	<u><u>-</u></u>	<u><u>220,646</u></u>

## CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**12. FINANCIAL INSTRUMENTS**

Financial instruments are classified by the directors as basic following the conditions in FRS 102. Basic financial instruments are recognised at amortised cost using the effective interest method.

**13. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 1 September 2020	<b>23,394</b>
Disposals	<b>(1,483)</b>
At 31 August 2021	<b>21,911</b>
<b>DEPRECIATION</b>	
At 1 September 2020	<b>20,609</b>
Charge for year	<b>668</b>
Eliminated on disposal	<b>(1,372)</b>
At 31 August 2021	<b>19,905</b>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<b>2,006</b>
At 31 August 2020	<b>2,785</b>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	<b>(1)</b>	-
Other debtors	<b>3,547</b>	3,340
Prepayments and accrued income	<b>3,839</b>	3,749
	<b>7,385</b>	7,089

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	<b>334</b>	2,306
Social security and other taxes	<b>1,327</b>	1,165
Accruals and deferred income	<b>78,253</b>	62,222
	<b>79,914</b>	65,693

## CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**16. LEASING AGREEMENTS**

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

	<b>2021</b>	<b>2020</b>
	£	£
Within one year	<b>11,550</b>	11,550
Between two and five years	<b>20,213</b>	31,763
Greater than five years	-	-
	<u><b>31,763</b></u>	<u>43,313</u>

**17. MOVEMENT IN FUNDS**

	<b>At 1/9/20</b>	<b>Net movement in funds</b>	<b>At 31/8/21</b>
	£	£	£
<b>Unrestricted funds</b>			
The Development Fund	<b>220,646</b>	<b>36,413</b>	<b>257,059</b>
	<u>220,646</u>	<u>36,413</u>	<u>257,059</u>
<b>TOTAL FUNDS</b>	<u><b>220,646</b></u>	<u><b>36,413</b></u>	<u><b>257,059</b></u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
The Development Fund	<b>216,839</b>	<b>(180,426)</b>	<b>36,413</b>
	<u>216,839</u>	<u>(180,426)</u>	<u>36,413</u>
<b>TOTAL FUNDS</b>	<u><b>216,839</b></u>	<u><b>(180,426)</b></u>	<u><b>36,413</b></u>

**Comparatives for movement in funds**

	<b>At 1/9/19</b>	<b>Net movement in funds</b>	<b>At 31/8/20</b>
	£	£	£
<b>Unrestricted funds</b>			
The Development Fund	177,597	43,049	220,646
	<u>177,597</u>	<u>43,049</u>	<u>220,646</u>
<b>TOTAL FUNDS</b>	<u>177,597</u>	<u>43,049</u>	<u>220,646</u>

**CHICHESTER COUNSELLING SERVICES****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021****17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
The Development Fund	220,201	(177,152)	43,049
	<u>220,201</u>	<u>(177,152)</u>	<u>43,049</u>
<b>TOTAL FUNDS</b>	<u>220,201</u>	<u>(177,152)</u>	<u>43,049</u>

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

**19. ULTIMATE CONTROLLING PARTY**

The company is controlled by the Trustees.

**CHICHESTER COUNSELLING SERVICES**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

	<b>2021 Total funds £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations, grants and legacies</b>		
Donations, grants and legacies	<b>12,897</b>	31,029
<b>Investment income</b>		
Investment Income	<b>1,147</b>	1,524
<b>Charitable activities</b>		
Counselling assessments	<b>3,753</b>	3,250
Counselling contributions	<b>62,911</b>	55,894
Tax relief on gift aid	<b>9,887</b>	-
Training fees	<b>119,599</b>	124,580
Counselling funded	<b>5,053</b>	715
	<b>201,203</b>	184,439
<b>Other income</b>		
Job retention scheme grant	<b>1,592</b>	3,209
<b>Total incoming resources</b>	<b>216,839</b>	220,201
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Management salaries	<b>1,612</b>	1,610
<b>Charitable activities</b>		
Management salaries	<b>38,965</b>	38,820
Rent and rates	<b>14,599</b>	15,415
Insurance	<b>1,557</b>	1,638
Light and heat	<b>1,194</b>	1,440
PPS and telephone	<b>2,430</b>	1,915
Repairs and maintenance	<b>1,060</b>	2,297
Advertising and development	<b>57</b>	291
Subscriptions and sundries	<b>3,812</b>	5,857
Direct counselling costs	<b>35,098</b>	31,364
Other counselling costs	<b>14,717</b>	14,686
Direct training costs	<b>32,255</b>	30,989
Other training costs	<b>23,689</b>	22,873
Depreciation of tangible fixed assets	<b>669</b>	456
Bank interest	<b>234</b>	376
	<b>170,336</b>	168,417
<b>Support costs</b>		
<b>Finance</b>		
Loss on sale of tangible fixed assets	<b>111</b>	-

This page does not form part of the statutory financial statements

**CHICHESTER COUNSELLING SERVICES**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
<b>Finance</b>		
<b>Governance costs</b>		
Management salaries	<b>5,537</b>	5,520
Fees to independent examiner	<b>2,830</b>	1,605
	<b>8,367</b>	7,125
Total resources expended	<b>180,426</b>	177,152
<b>Net income</b>	<b>36,413</b>	43,049

This page does not form part of the statutory financial statements

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHICHESTER COUNSELLING SERVICES**

### **Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michael Merritt FCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex PO20 7EQ  
Date: 01 March 2022 | 15:30 GM

**CHICHESTER COUNSELLING SERVICES**

England & Wales - Charity number 1052264

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# Accounts

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**REGISTERED COMPANY NUMBER: 03242075 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1052264**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020  
FOR  
CHICHESTER COUNSELLING SERVICES**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**CHICHESTER COUNSELLING SERVICES**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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## **CHICHESTER COUNSELLING SERVICES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

##### **Public benefit**

Chichester Counselling Services fills a critical gap in the provision of counselling and psychological therapy in the surrounding areas of West Sussex and East Hampshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. Unlike some other counselling services, we work with clients for as long as they wish within a three-year counselling agreement. This enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

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#### ACHIEVEMENT AND PERFORMANCE

Despite a positive start and an overall surplus of income over expenditure for the year, the impact of Covid-19 was felt by the charity from the first national lockdown in March 2020 until the end of the financial year in terms of a fall in counselling income and loss of counselling clients.

The organisation remained operational during the pandemic and adapted its model of delivery to ensure continuity of services to both students and counselling clients. Since the restrictions imposed in March, and following our own risk assessment, staff and counsellor volunteers worked remotely for the remainder of the year offering online and telephone services as an alternative to face-to-face.

Whilst training continued with minimal impact on income there was a reduction in the number of counselling sessions delivered and, therefore, counselling income. The reduction was due to approximately one third of clients temporarily stopping their counselling and choosing to wait for a return to face-to-face services rather than engaging with alternative telephone or online provision. In addition, the charity suffered a downturn in counselling session numbers and income due to the ongoing disruption and threat of the virus deterring people from seeking counselling, the number of new clients being assessed and, therefore, the number of clients starting counselling during the year. Despite these factors, the charity was able to return a net surplus of £43,049 for the year.

The charity delivered 3,176 counselling sessions compared to 4,768 the previous year.

Overall financial performance was supported by a range of donations and other funding received, in particular, emergency Covid-19 grants made by Sussex Community Foundation, National Lottery Community Fund, and Chichester District Council. In addition, the charity has been supported this year by donations from a number of organisations including Chichester Golf Club Veterans, Chichester City Council, the Charities Aid Foundation and the Gerald Bentall Charitable Trust.

Total income exceeded expenditure resulting in a surplus/net income of £43,049, compared to a deficit on expenditure over income of £18,743 the previous year.

The increase in income of £76,852 is largely due to a significant increase in training fees of £74,139 together with an increase in donations received of £25,200. These increases were offset by a reduction in counselling income of £19,243. The number of counsellors in training accounts for the additional training income. The organisation received external grants and donations totalling £31,029 during the year, including £24,931 emergency Covid-19 funding. The reduction in counselling income is partly due to the reduction in the number of counselling sessions delivered and there being no tax relief on gift aid donations claimed during the year, compared to a claim of £6,103 last year.

Overall Expenditure was £15,060 higher than the previous year, largely consisting of an increase of £18,192 in direct training costs, offset by savings of £3,132 in counselling costs and overheads due to the reduced level of activity during the periods of national lockdown and restrictions during the pandemic.

Training and counselling activities delivered a contribution to overall costs of £84,527, which after other investment income and overhead expenditure resulted in a surplus of £12,020 before external grants and donations (donations and legacies) compared to a deficit of £24,572 the previous year. Income from external donations and grants (donations and legacies) was £31,029 resulting in net income of £43,049.

The net movement in funds (reserves) between the end of August 2019 and August 2020 was therefore £43,049 (net income), and total funds increased from £177,597 to £220,646.

In 2019, the charity reached a milestone and celebrated its 40th year. In 1976, the idea of a local counselling service in Chichester evolved, when a group of psychotherapists and counsellors, living and working independently in West Sussex, discussed the feasibility of setting up a crisis centre where people experiencing personal difficulties could receive the necessary professional support. Three years later, in 1979, the charity was founded and continues to this day to be a thriving organisation and valued local provider of mental health support.

## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

Chichester Counselling Services rely on income from Counselling and Training services which in the year generated a contribution of £84,527 towards the overhead cost of £77,240. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months indirect costs and overheads should constitute their Reserves Policy. The 2019-20 unrestricted reserve available to meet this expenditure equates to 34 months of spend in this category.

Trustees and the executive management team continually keep this policy under review in the light of the changing needs of the charity.

The Charity holds the following reserves and funds:

##### Unrestricted Reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and are separated into the following:

##### a) Designated Funds

Designated funds are unrestricted funds earmarked by the executive management team for particular purposes.

##### b) The Development Fund

The Development Fund contains unrestricted funds retained for the purpose of charitable activities.

##### Restricted Reserves

Restricted funds may only be expended on the activities and objects specified by the donor.

The Trustees consider that there is sufficient money in the Barclays bank accounts to cover the short-term commitments of the charity for the coming year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

## CHICHESTER COUNSELLING SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

##### TRUSTEES AND DIRECTORS

The trustees and directors in office in the year were:

Keith Campbell Resigned by rotation, re-elected 15 April 2020

Dr Rob Jackson Resigned by rotation, re-elected 15 April 2020

Dr Kevin O'Shea Appointed 14th February 2020

Margaret Overington Resigned by rotation, re-elected 15 April 2020

Mark Perry (Chair) Resigned by rotation, re-elected 15 April 2020

Neil Pettitt

Alan Pickering (Deputy Chair)

##### EXECUTIVE MANAGEMENT TEAM

Day-to-day management of the charity is delegated by the trustees to an executive management team comprising:

Chief Executive Wendy Evans

Training Manager Paul Brand

Training Coordinator Sally Knight

Counselling Manager Chloe West

Finance Manager Sue Newey

Administrator Cheryl Sharling

Administrator Tracy Ancell

The Board of Trustees meets at least four times a year and consists of not less than six full members of the Association. The members of the committee are elected at the Annual General Meeting of the charity. Election to the committee shall be for two years. The executive management team reports to the Trust Board via the Chief Executive.

During the year, the charity appointed an additional medical professional to the board, Dr Kevin O'Shea. One vacancy remains on the board and the charity continues to carefully assess trustee experience to ensure the Trust Board has the requisite skills and breadth of knowledge appropriate for the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03242075 (England and Wales)

##### **Registered Charity number**

1052264

##### **Registered office**

106-108 The Hornet

Chichester

West Sussex

PO19 7JR

##### **Trustees**

K Campbell

Dr R Jackson

Mrs M Overington

M Perry JP

A Pickering

Dr K O'Shea (appointed 14/2/2020)

N Pettitt

##### **Company Secretary**

Mrs W A Evans

**CHICHESTER COUNSELLING SERVICES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Sarah Alexander FCCA ACA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Solicitors**

Chamberlain Martin  
42 Sudley Road  
Bognor Regis  
West Sussex  
PO21 1ES

**Principal Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Pickering - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHICHESTER COUNSELLING SERVICES**

---

**Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Alexander FCCA ACA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

Date: .....

**CHICHESTER COUNSELLING SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted fund £	31/8/20 Total funds £	31/8/19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations, grants and legacies	3	<b>31,029</b>	-	<b>31,029</b>	5,829
<b>Charitable activities</b>	6				
Charity		<b>184,439</b>	-	<b>184,439</b>	135,646
Other trading activities	4	-	-	-	300
Investment income	5	<b>1,524</b>	-	<b>1,524</b>	1,574
Other income		<b>3,209</b>	-	<b>3,209</b>	-
<b>Total</b>		<b>220,201</b>	-	<b>220,201</b>	143,349
<b>EXPENDITURE ON</b>					
Raising funds	7	<b>1,610</b>	-	<b>1,610</b>	1,572
<b>Charitable activities</b>	8				
Charity		<b>168,417</b>	-	<b>168,417</b>	153,946
Governance costs		<b>7,125</b>	-	<b>7,125</b>	6,574
<b>Total</b>		<b>177,152</b>	-	<b>177,152</b>	162,092
<b>NET INCOME/(EXPENDITURE)</b>		<b>43,049</b>	-	<b>43,049</b>	(18,743)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>177,597</b>	-	<b>177,597</b>	196,340
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>220,646</b>	-	<b>220,646</b>	177,597

The notes form part of these financial statements

**CHICHESTER COUNSELLING SERVICES**

**BALANCE SHEET  
31 AUGUST 2020**

	<b>Notes</b>	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>31/8/20 Total funds £</b>	<b>31/8/19 Total funds £</b>
<b>FIXED ASSETS</b>					
Tangible assets	14	<b>2,785</b>	-	<b>2,785</b>	409
<b>CURRENT ASSETS</b>					
Debtors	15	<b>7,089</b>	-	<b>7,089</b>	6,611
Cash at bank		<b>276,465</b>	-	<b>276,465</b>	199,646
		<b>283,554</b>	-	<b>283,554</b>	206,257
<b>CREDITORS</b>					
Amounts falling due within one year	16	<b>(65,693)</b>	-	<b>(65,693)</b>	(29,069)
<b>NET CURRENT ASSETS</b>		<b>217,861</b>	-	<b>217,861</b>	177,188
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>220,646</b>	-	<b>220,646</b>	177,597
<b>NET ASSETS</b>		<b>220,646</b>	-	<b>220,646</b>	177,597
<b>FUNDS</b>					
Unrestricted funds	18			<b>220,646</b>	177,597
<b>TOTAL FUNDS</b>				<b>220,646</b>	177,597

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A Pickering - Trustee

The notes form part of these financial statements

## CHICHESTER COUNSELLING SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

---

#### 1. STATUTORY INFORMATION

The Charity is an incorporated charity, registered with the Charity Commissioners for England and Wales (1052264) and a company incorporated in England (3245075). The Charity is limited by Guarantee to a maximum of £1 contribution per member. There are currently seven (2019 six) members. The Charity is governed by its Articles of Association. Its principle objectives and registered office can be found in the report of the trustees.

#### 2. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling (£), which is also the functional currency of the company.

##### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned. Training fees received in advance are deferred over the period of the training.
- Gift aid income is accounted for when received.

##### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. 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 of the charity include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

##### **Tangible fixed assets**

Fixed assets are included at cost. Fixed assets are capitalised if they can be used for more than one year and cost at least £500. Depreciation is provided to write off the cost less estimated residual value of fittings and equipment over their expected useful lives. It is calculated at the following rate:

Fittings and equipment - 25% of the written down value brought forward plus 12½% on additions in the year  
Fixtures - Straight line over the lease period of the related property

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Reserves policy**

The company's unrestricted funds consist of funds which the charity may use for its purpose at its discretion. The unrestricted funds are made up of two separate reserves, namely the development fund and designated funds. The designated funds relate to future projects such as disability access and additional counselling/training management. The company's restricted reserves consist of funds with specific restriction which are required by the donor.

**3. DONATIONS, GRANTS AND LEGACIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>31/8/20 Total funds</b>	<b>31/8/19 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations, grants and legacies	<b>31,029</b>	-	<b>31,029</b>	5,829

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>31/8/20 Total funds</b>	<b>31/8/19 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rental income	-	-	-	300

**5. INVESTMENT INCOME**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>31/8/20 Total funds</b>	<b>31/8/19 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investment Income	<b>1,524</b>	-	<b>1,524</b>	1,574

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

6. INCOME FROM CHARITABLE ACTIVITIES

	31/8/20	31/8/19
	Charity	Total
	£	activities
	£	£
Counselling assessments	3,250	4,357
Counselling contributions	55,894	73,685
Tax relief on gift aid	-	6,103
Training fees	124,580	50,441
Counselling funded	715	1,060
	<u>184,439</u>	<u>135,646</u>

Deferred training fees for the year totalled £57,062 (2019: £21,500).

7. RAISING FUNDS

Raising donations and legacies

	Unrestricted	Restricted	31/8/20	31/8/19
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Staff costs	<u>1,610</u>	<u>-</u>	<u>1,610</u>	<u>1,572</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct	Support	Totals
	Costs (see	costs	£
	note 9)	£	£
	£	£	£
Charity	168,417	-	168,417
Governance costs	-	7,125	7,125
	<u>168,417</u>	<u>7,125</u>	<u>175,542</u>

Fees to the independent examiner amounted to £1,500 during the year (2019 : £1,283)

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/8/20	31/8/19
	£	£
Staff costs	38,820	39,077
Rent and rates	15,415	15,869
Insurance	1,638	1,553
Light and heat	1,440	2,024
PPS and telephone	1,915	4,616
Repairs and maintenance	2,297	2,461
Advertising and development	291	930
Subscriptions and sundries	5,857	4,546
Direct counselling costs	31,364	29,328
Other counselling costs	14,686	17,475
Direct training costs	30,989	15,976
Other training costs	22,873	19,694
Depreciation	456	136
Interest payable and similar charges	376	261
	<u>168,417</u>	<u>153,946</u>

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/8/20	31/8/19
	£	£
Depreciation - owned assets	456	136

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, grants and legacies	5,829	-	5,829
<b>Charitable activities</b>			
Charity	135,646	-	135,646
Other trading activities	300	-	300
Investment income	1,574	-	1,574
<b>Total</b>	143,349	-	143,349
<b>EXPENDITURE ON</b>			
Raising funds	1,572	-	1,572
<b>Charitable activities</b>			
Charity	153,946	-	153,946
Governance costs	6,574	-	6,574
<b>Total</b>	162,092	-	162,092
<b>NET INCOME/(EXPENDITURE)</b>	(18,743)	-	(18,743)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	196,340	-	196,340
<b>TOTAL FUNDS CARRIED FORWARD</b>	177,597	-	177,597

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

**13. FINANCIAL INSTRUMENTS**

Financial instruments are classified by the directors as basic following the conditions in FRS 102. Basic financial instruments are recognised at amortised cost using the effective interest method.

**14. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 1 September 2019	20,561
Additions	2,833
	23,394
At 31 August 2020	23,394
<b>DEPRECIATION</b>	
At 1 September 2019	20,152
Charge for year	457
	20,609
At 31 August 2020	20,609
<b>NET BOOK VALUE</b>	
At 31 August 2020	2,785
At 31 August 2019	409

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/8/20 £</b>	<b>31/8/19 £</b>
Other debtors	3,340	2,771
Prepayments and accrued income	3,749	3,840
	7,089	6,611

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/8/20 £</b>	<b>31/8/19 £</b>
Trade creditors	2,306	2,236
Social security and other taxes	1,165	979
Accruals and deferred income	62,222	25,854
	65,693	29,069

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

17. LEASING AGREEMENTS

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

	2020 £	2019 £
Within one year	11,550	11,550
Between two and five years	31,763	43,313
Greater than five years	-	-
	<u>43,313</u>	<u>54,863</u>

18. MOVEMENT IN FUNDS

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
<b>Unrestricted funds</b>			
The Development Fund	177,597	43,049	220,646
	<u>177,597</u>	<u>43,049</u>	<u>220,646</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
The Development Fund	220,201	(177,152)	43,049
	<u>220,201</u>	<u>(177,152)</u>	<u>43,049</u>

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
<b>Unrestricted funds</b>			
The Development Fund	196,340	(18,743)	177,597
	<u>196,340</u>	<u>(18,743)</u>	<u>177,597</u>

CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

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**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
The Development Fund	143,349	(162,092)	(18,743)
<b>TOTAL FUNDS</b>	<u>143,349</u>	<u>(162,092)</u>	<u>(18,743)</u>

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2020.

**20. ULTIMATE CONTROLLING PARTY**

The company is controlled by the Trustees.

**CHICHESTER COUNSELLING SERVICES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

	Unrestricted funds £	Restricted funds £	31/8/20 Total funds £	31/8/19 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations, grants and legacies</b>				
Donations, grants and legacies	31,029	-	31,029	5,829
<b>Other trading activities</b>				
Rental income	-	-	-	300
<b>Investment income</b>				
Investment Income	1,524	-	1,524	1,574
<b>Charitable activities</b>				
Counselling assessments	3,250	-	3,250	4,357
Counselling contributions	55,894	-	55,894	73,685
Tax relief on gift aid	-	-	-	6,103
Training fees	124,580	-	124,580	50,441
Counselling funded	715	-	715	1,060
	<u>184,439</u>	-	<u>184,439</u>	<u>135,646</u>
<b>Other income</b>				
Job retention scheme grant	3,209	-	3,209	-
<b>Total incoming resources</b>	<u>220,201</u>	-	<u>220,201</u>	<u>143,349</u>
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Management salaries	1,610	-	1,610	1,572
<b>Charitable activities</b>				
Management salaries	38,820	-	38,820	39,077
Rent and rates	15,415	-	15,415	15,869
Insurance	1,638	-	1,638	1,553
Light and heat	1,440	-	1,440	2,024
PPS and telephone	1,915	-	1,915	4,616
Repairs and maintenance	2,297	-	2,297	2,461
Advertising and development	291	-	291	930
Subscriptions and sundries	5,857	-	5,857	4,546
Direct counselling costs	31,364	-	31,364	29,328
Other counselling costs	14,686	-	14,686	17,475
Direct training costs	30,989	-	30,989	15,976
Other training costs	22,873	-	22,873	19,694
Depreciation of tangible fixed assets	456	-	456	136
Bank interest	376	-	376	261
	<u>168,417</u>	-	<u>168,417</u>	<u>153,946</u>
<b>Support costs</b>				

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**CHICHESTER COUNSELLING SERVICES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>31/8/20 Total funds £</b>	<b>31/8/19 Total funds £</b>
<b>Support costs</b>				
<b>Governance costs</b>				
Management salaries	<b>5,520</b>	-	<b>5,520</b>	5,291
Fees to independent examiner	<b>1,605</b>	-	<b>1,605</b>	1,283
	<u><b>7,125</b></u>	-	<u><b>7,125</b></u>	<u>6,574</u>
Total resources expended	<u><b>177,152</b></u>	-	<u><b>177,152</b></u>	<u>162,092</u>
<b>Net (expenditure)/income</b>	<u><b>43,049</b></u>	-	<u><b>43,049</b></u>	<u>(18,743)</u>

This page does not form part of the statutory financial statements