

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
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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

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

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

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 Ansell

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**

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**

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

The notes form part of these financial statements

CHICHESTER COUNSELLING SERVICES

BALANCE SHEET 31 AUGUST 2020

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

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

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

4. OTHER TRADING ACTIVITIES

| | Unrestricted funds | Restricted funds | 31/8/20 Total funds | 31/8/19 Total funds |
|---------------|--------------------|------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Rental income | - | - | - | 300 |

5. INVESTMENT INCOME

| | Unrestricted funds | Restricted funds | 31/8/20 Total funds | 31/8/19 Total funds |
|-------------------|--------------------|------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Investment Income | 1,524 | - | 1,524 | 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 £ |
|------------------------------------|------------------------------------|----------------------------------|------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations, grants and legacies | 5,829 | - | 5,829 |
| Charitable activities | | | |
| Charity | 135,646 | - | 135,646 |
| Other trading activities | 300 | - | 300 |
| Investment income | 1,574 | - | 1,574 |
| Total | 143,349 | - | 143,349 |
| EXPENDITURE ON | | | |
| Raising funds | 1,572 | - | 1,572 |
| Charitable activities | | | |
| Charity | 153,946 | - | 153,946 |
| Governance costs | 6,574 | - | 6,574 |
| Total | 162,092 | - | 162,092 |
| NET INCOME/(EXPENDITURE) | (18,743) | - | (18,743) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 196,340 | - | 196,340 |
| TOTAL FUNDS CARRIED FORWARD | 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

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| The Development Fund | 177,597 | 43,049 | 220,646 |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| The Development Fund | 220,201 | (177,152) | 43,049 |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| The Development Fund | 196,340 | (18,743) | 177,597 |
| TOTAL FUNDS | <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

18. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| The Development Fund | 143,349 | (162,092) | (18,743) |
| TOTAL FUNDS | <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 £ |
|---------------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS | | | | |
| Donations, grants and legacies | | | | |
| Donations, grants and legacies | 31,029 | - | 31,029 | 5,829 |
| Other trading activities | | | | |
| Rental income | - | - | - | 300 |
| Investment income | | | | |
| Investment Income | 1,524 | - | 1,524 | 1,574 |
| Charitable activities | | | | |
| 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 |
| | 184,439 | - | 184,439 | 135,646 |
| Other income | | | | |
| Job retention scheme grant | 3,209 | - | 3,209 | - |
| Total incoming resources | 220,201 | - | 220,201 | 143,349 |
| EXPENDITURE | | | | |
| Raising donations and legacies | | | | |
| Management salaries | 1,610 | - | 1,610 | 1,572 |
| Charitable activities | | | | |
| 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 |
| | 168,417 | - | 168,417 | 153,946 |
| Support costs | | | | |

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 2020**

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

This page does not form part of the statutory financial statements