

**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
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FOR THE YEAR ENDED 31 AUGUST 2023

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

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**

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**

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 Burkinsher

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**

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**

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

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2023

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

- 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.

**BALANCE SHEET - continued
31 AUGUST 2023**

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

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

	2023 Charity £	2022 Total activities £
Counselling assessments	4,485	4,571
Counselling contributions	74,167	67,180
Training fees	134,218	129,787
Counselling funded	-	2,130
	<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,238</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs	Totals
	£	£	£
Charity	227,395	-	227,395
Governance costs	<u>-</u>	<u>5,304</u>	<u>5,304</u>
	<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	<u>276</u>	<u>299</u>
	<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):

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	<u>279,661</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2022 and 31 August 2023	<u>23,309</u>
DEPRECIATION	
At 1 September 2022	<u>20,581</u>
Charge for year	<u>682</u>
At 31 August 2023	<u>21,263</u>
NET BOOK VALUE	
At 31 August 2023	<u>2,046</u>
At 31 August 2022	<u>2,728</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>2,625</u>	2,980
Prepayments and accrued income	<u>2,840</u>	<u>4,537</u>
	<u>5,465</u>	<u>7,517</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	<u>1,585</u>	443
Social security and other taxes	<u>1,612</u>	999
Other creditors	<u>378</u>	-
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 £
Unrestricted funds			
The Development Fund	279,661	(3,784)	275,877
TOTAL FUNDS	<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 £
Unrestricted funds			
The Development Fund	228,915	(232,699)	(3,784)
TOTAL FUNDS	<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 £
Unrestricted funds			
The Development Fund	257,059	22,602	279,661
TOTAL FUNDS	<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:

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