

WESSEX COUNSELLING SERVICE
FINANCIAL STATEMENTS

31 AUGUST 2021

Company Registration Number 03171892
Charity Number 1056310

WESSEX COUNSELLING SERVICE

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

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WESSEX COUNSELLING SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS

YEAR ENDED 31 AUGUST 2021

Charity Name Wessex Counselling Service

Company number 03171892

Charity number 1056310

Registered office and operational address Fairfield House, King Street, Frome, Somerset, BA11 1BH

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mr AC Chapman	Chair	Resigned December 20
Dr C Ellis		
Mr JC Sledge	Finances	
Mr A Perry	Secretary	
Mrs SJ Tillard		
Ms SM Brennan		Resigned September 19
Mr A Pullin		Appointed February 20

Key Management Personnel

Chris Davies	Head of Clinical Services
Mike Keating	Head of Training
Penny Old	Office Manager

Bankers CAF Bank, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4TA
National Westminster Bank

Independent Examiners Geoff Archer
Bristol Community Accountants CIC
The Park, Daventry Road, Bristol, BS4 1DQ

WESSEX COUNSELLING SERVICE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

Wessex Counselling Service

The Trustees present the Report and Accounts for the year ended 31 August 2021 which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Legal Structure, Governance and Management

The charity is constituted as a company limited by guarantee, registered under the Companies Acts and its governing document is a memorandum and Articles of Association under company legislation. Its certificate of incorporation is dated 13 March 1996 and the last amendment to the governing document is dated 29 September 1997.

The charity registered with the Charity Commission on 21 June 1996.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

Method of Recruiting and Appointing New Charity Trustees

Trustees are elected by the Members of the charity at the Annual General Meeting: there must be no more than 10 trustees who must all be members of the charitable company. When recruiting new trustees, the Board considers any specialist skills needed, considering either existing or new areas of operation when seeking potential new candidates who could fulfil certain roles. They would then be proposed, elected and appointed by the management committee.

Organisational structure

The Board of Trustees administers the charity. The trustees have examined the major strategic, business and operational risks that the charity faces and are satisfied that systems are in place to adequately mitigate these risks. .

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales

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Objectives, strategies and activities

The principal purpose of the charity is promoting, for the public benefit, psychological and mental health. Wessex does this by providing counselling to those suffering from psychological or emotional illness or distress and by training people to be psychodynamic counsellors and psychodynamic psychotherapists.

The trustees would like to acknowledge the hard work and dedication of everybody involved in Wessex Counselling which has enabled the service to continue to offer counselling and training during the pandemic.

Counselling

We provide both long and short term professional low-cost psychodynamic counselling to clients aged 18 and above with a wide range of emotional problems in our premises in Bath, Bristol, Street, Frome and the surrounding area. The counselling service is accredited by the British Association of Counselling and Psychotherapy.

The global pandemic has continued to have an impact on the counselling service. We have continued to offer sessions remotely though returned to offering in person counselling in September 2020. This was when it was safe for both counsellors and clients to do so. Referrals gradually increased during the year and over the year we were working with an average of 78 clients. We ended the financial year seeing 75 clients paying an average fee of £24.73.

We also have supported 17 clients who have applied for a counselling bursary. We have allocated a total of £3268 to support these clients who face financial difficulties to help them cover the cost of their counselling. It is vital that when a client is experiencing financial difficulties they have support in place to help them with the issues they are experiencing.

The trustees agreed to transfer £5000 from our reserves in July 2021 to the counselling bursary so that Wessex could continue to support clients in need.

The Key Centre scheme which we have operated has come to an end though clients living in the Keyford area of Frome are eligible to apply for our assistance from our main counselling bursary.

We continue to offer a discounted assessment fee to clients on low incomes.

Training

During the year we have offered a wide range of training opportunities including running three Introduction to Counselling Skills Course, an Intensive Foundation Course, a year long Foundation Course, a Diploma in Psychodynamic Counselling, and a Psychodynamic Psychotherapy Course. We also offered a series of successful continuing professional development workshops, some of them on Zoom, to our own graduate counsellors and other therapists. The courses are well supported, and we have applications from students prepared to travel considerable distance to undertake the trainings we offer.

Our Psychotherapy course is accredited by the British Psychoanalytic Council (BPC) and our Diploma course is accredited by both the British Psychoanalytical Council and the British Association of Counselling and Psychotherapy. This means that our training is rigorous, externally accredited and of

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TRUSTEES' ANNUAL REPORT

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the highest standards. The team also ensured that we have continued to meet the requirements of our accrediting bodies. We have been able to recruit applicants for our training courses and have a full complement of trainees starting in September 2021. The success of our training courses is a key element of the ongoing success of the organisation. The trustees also allowed the training team to invest in new equipment to ensure that the quality of the training we deliver remotely is of a good standard.

Each year in November we hold a graduation evening combined with our Annual General Meeting where the organisation comes together to review the year and celebrate with people who have successfully completed their course. This year we celebrated 28 people graduating from a variety of courses.

Youth Space Project

Youth Space continued to enjoy a collaborative relationship with Children In Need as we entered into the final year of the three year project. The Children in Need funding has enabled us to offer free counselling to children in Frome though it will come to an end in September 2021. We also receive £2000 from Youth with a future to offer counselling to Young People and we have used some of the funding to support young people who do not live in Frome but in the surrounding area.

We returned to working in person with our Youth Space clients and had 32 referrals during the year and offered 26 young people counselling. Many young people who seek our support find school difficult and this has been made worse by the additional anxiety that can be generated about the covid pandemic.

Staffing

There have been some changes to our team during the year and we acknowledge our gratitude to the following people for the expertise, dedication and skills they have brought to the organisation. Although some of them are leaving roles within the organisation they are continuing to do other work for us for those who have left Wessex Counselling and we wish them well for the future.

Chris Davies Resigned as Head of Clinical Services

Cathy Lyall Resigned as Diploma Course Lead

Fund Raising Donations and Bursary Funding

Our trainee and associate counsellors generously gave approximately 1250 voluntary counselling hours over the year. This represents a financial benefit to Wessex of £14375 for which we are extremely grateful. It is important to recognise that without the support of the local community and our counsellors we would not be able to continue offering low cost counselling. We would like to acknowledge our gratitude to the following people and organisations who have contributed time and or money to Wessex Counselling.

Wessex Counselling Service

Lawrence Fairfield

DAG Design

Staff, Counsellors and Supporters of Wessex Counselling

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TRUSTEES' ANNUAL REPORT

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Counselling Bursary Fund

Trustees, Staff and supporters of Wessex Counselling

You-th Space

Children in Need

Youth with a future

Staff and Supporters of Wessex Counselling

Benefit for the public

Wessex Counselling was set up to provide affordable low-cost counselling to people in Bristol, Frome and the surrounding area and in conjunction with this to train psychodynamic counsellors and psychotherapists. By running a vibrant training service, we can subsidise the counselling we offer. We can offer a limited number of places to people on low incomes to enable them to have six months counselling at the reduced rate of £10 per session. We continue to raise funds as well as allocating funds from our reserves in order to subsidise the counselling we do to keep the service affordable and available to people in need. We also offer subsidised assessment sessions to prospective clients on a low income

British Psychoanalytic Council Membership

As a membership organisation of the British Psychodynamic Council (BPC) we have a growing body of qualified psychodynamic counsellors and psychodynamic psychotherapists registered with the BPC through Wessex. With our recently qualified counsellors and psychotherapists becoming members we now have 55 members affiliated to Wessex. This body of members is important as we are committed to developing a community of registered psychodynamic counsellors and psychotherapists who work together to maintain professional standards and support our aim to provide professional low cost psychodynamic counselling. During the year members had the opportunity to attend a regular reading group.

Friends of Wessex

The organisation continues to be well supported by its body of Friends of Wessex Counselling. The Friends are kept up to date with news, events and job opportunities through newsletters which are sent out three times a year

Results and Reserve Policy

Despite the impact of the pandemic this has been a successful year for the counselling service as we continue to provide low-cost counselling to people in need and a well-regarded training programme. The result for the year shows a surplus of £21,833 which is an increase on the surplus of £16,359 for 2020. The money held in our general fund stands at £140,307.

The trustees have developed a reserves policy based on the amount of money required to close Wessex Counselling over a six-month period and honour our commitments to our clients and counsellors in training. At the start of each financial year the organisation looks at its liabilities and obligations for the following year and calculates what funds are required these figures are then reviewed on a quarterly basis. We have calculated that £81,212 needs to be held in permanent reserve to cover this.

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During 2020/2021 we have been negotiating a lease for a new premises in Frome. The Trustees have been ring fencing reserves to cover part of the increase in rental costs for the next 3 years which is a total of £15000. As we are intending the building to have disabled access for both trainees and clients we are setting aside a further £15000 towards the costs of equipping and furnishing the new building. It is anticipated that the service will move into the new premises at the end of 2021.

Trustees

The Trustees who held office during the year were:

Chair of Trustees – Dr Christopher Ellis

Secretary - Anthony Perry

Finances - John Christopher Sledge

Sarah-Jane Tillard

Andrew Pullin

Statement of responsibilities of the Management Committee

The trustees who are also the charity trustees have prepared financial statements for the financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

Independent examiners

Geoff Archer of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

Approved by the trustees on and signed on its behalf by

Dr Christopher Ellis

WESSEX COUNSELLING SERVICE

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 AUGUST 2021

I report on the accounts of the company for the year ended 31st August 2021 which are set out on pages 9 to 17.

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.

Geoff Archer
Bristol Community Accountants CIC
The Park
Daventry Road
Knowle
Bristol
BS4 1DQ

Date:

WESSEX COUNSELLING SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	3	655	11,955	12,610	16,219
Charitable activities	4	234,627	-	234,627	219,496
Other trading activities	5	575	-	575	705
Investments	6	12	-	12	207
Total Income		235,869	11,955	247,824	236,627
Expenditure On:					
Raising funds	7	-	-	-	64
Charitable activities	8	213,421	11,611	225,032	219,245
Other	9	959	-	959	959
Total Expenditure		214,380	11,611	225,991	220,268
Net income		21,489	344	21,833	16,359
Gross transfers between funds		1,775	(1,775)	-	-
Net movement in funds		23,264	(1,431)	21,833	16,359
Total funds brought forward		131,254	12,804	144,058	127,699
Total funds carried forward		154,518	11,373	165,891	144,058

All of the activities of the charity are classed as continuing

The notes on pages 11 to 17 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2020 total funds between unrestricted and restricted are shown in note 19

WESSEX COUNSELLING SERVICE

BALANCE SHEET

YEAR ENDED 31 AUGUST 2021

		2021	2020
	Note	£	£
Fixed assets			
Tangible fixed assets	16	7,399	3,513
Current assets			
Debtors	13	2,908	2,107
Cash at bank and in hand		241,611	198,102
<i>Total current assets</i>		244,519	200,209
Creditors : Amounts falling due within one year	14	(86,027)	(59,664)
<i>Net current assets or liabilities</i>		158,492	140,545
Total net assets or liabilities		165,891	144,058
The Funds of the Charity	17		
Restricted funds		11,373	12,804
Unrestricted funds		154,518	131,254
		165,891	144,058

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on and are signed on their behalf by:

Dr Christopher Ellis. Date:
Director

The notes on pages 11 to 17 form part of these financial statements

WESSEX COUNSELLING SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charitable company's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations is included in income when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Expenditure is allocated where the costs relate directly to that activity. Support costs have been allocated on the basis of the resources used on the particular activity.
- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:
Office equipment - 25% straight line
Furniture - 10% straight line
- e) Unrestricted funds are available to spend on activities that further any of the purposes of the charitable company. Designated funds are unrestricted funds of the charitable company which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charitable company's work or for specific projects being undertaken by the charitable company.
- f) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.
- g) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

WESSEX COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

Income and Endowments From:

3 Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations from individuals	12	-	12	5,000
You-th Space bursary	640	9,455	10,095	9,455
Counselling bursary	-	-	-	1,764
Other bursary	3	2,500	2,503	-
	<u>655</u>	<u>11,955</u>	<u>12,610</u>	<u>16,219</u>

Donations and Legacies prior year

<i>Donations from individuals</i>	<i>5,000</i>	<i>-</i>	<i>5,000</i>	
<i>You-th Space bursary</i>	<i>-</i>	<i>9,455</i>	<i>9,455</i>	
<i>Counselling bursary</i>	<i>-</i>	<i>1,764</i>	<i>1,764</i>	
<i>Training bursary</i>	<i>-</i>	<i>-</i>	<i>-</i>	
	<u><i>5,000</i></u>	<u><i>11,219</i></u>	<u><i>16,219</i></u>	

4 Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Counselling fees	78,932	-	78,932	83,039
Training fees	145,008	-	145,008	123,768
Subscriptions	10,687	-	10,687	12,689
	<u>234,627</u>	<u>-</u>	<u>234,627</u>	<u>219,496</u>

Charitable Activities prior year - all unrestricted

5 Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Other miscellaneous income	575	-	575	705
	<u>575</u>	<u>-</u>	<u>575</u>	<u>705</u>

Other Trading Activities prior year - all unrestricted

6 Investment Income	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Interest receivable on bank deposits	12	-	12	207
	<u>12</u>	<u>-</u>	<u>12</u>	<u>207</u>

Investment Income prior year - all unrestricted

WESSEX COUNSELLING SERVICE
NOTES TO THE FINANCIAL STATEMENTS
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Expenditure on:

7 Raising Funds

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
-	-	-	64

Raising Funds prior year - all unrestricted

8 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Wages & Salaries -You-th Space	-	2,646	2,646	1,560
Wages & Salaries -Training	28,063	-	28,063	23,104
Wages & Salaries - Counselling	6,156	-	6,156	6,503
Wages & Salaries - General	37,424	-	37,424	37,085
General Costs - You-th Space	165	3,982	4,147	4,631
General Costs - Training	76,551	575	77,126	75,460
General Costs - Counselling	37,954	30	37,984	34,184
General Costs - Street Project	456	1,110	1,566	413
General Costs	25,469	3,268	28,737	35,224
Depreciation	1,183	-	1,183	1,081
	<u>213,421</u>	<u>11,611</u>	<u>225,032</u>	<u>219,245</u>

Note: Wages and salaries expense include outsourced labour costs.

Charitable Activities prior year

Wages & Salaries -You-th Space	-	1,560	1,560
Wages & Salaries -Training	23,104	-	23,104
Wages & Salaries - Counselling	6,116	387	6,503
Wages & Salaries - General	36,385	700	37,085
General Costs - You-th Space	(184)	4,815	4,631
General Costs - Training	74,107	1,353	75,460
General Costs - Counselling	34,184	-	34,184
General Costs - Street Project	-	413	413
General Costs	35,224	-	35,224
Depreciation	1,081	-	1,081
	<u>210,017</u>	<u>9,228</u>	<u>219,245</u>

9 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Independent Examiner's fee & accounts	959	-	959	959
	<u>959</u>	<u>-</u>	<u>959</u>	<u>959</u>

Other prior year - all unrestricted

WESSEX COUNSELLING SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

10 Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation of owned fixed assets	1,183	1,081
Independent Examiner's Fees	959	959
	<u>1,183</u>	<u>1,081</u>

11 Staff costs and numbers

The aggregate payroll costs were:

	2021	2020
	£	£
Wages and Salaries	69,290	67,359
Social Security Costs	-	-
Pension Costs	1,018	893
	<u>70,308</u>	<u>68,252</u>

No employee received emoluments of more than £60,000 (2020: £Nil)

The average monthly head count was 7 staff (2020: 7)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Total employee benefits paid to key management personnel during the year were £46,276 (2020: £43,192)

There were no other related party transactions during the year.

12 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 Debtors

	2021	2020
	£	£
Trade debtors	2,908	2,107
	<u>2,908</u>	<u>2,107</u>

14 Creditors

	2021	2020
	£	£
Trade creditors	8,760	5,408
Deferred income	76,308	53,297
Accruals	959	959
	<u>86,027</u>	<u>59,664</u>

WESSEX COUNSELLING SERVICE
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YEAR ENDED 31 AUGUST 2021

15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

16 Tangible fixed assets

	Furniture & Equipment	Total
	£	£
Cost		
At 1 September 2020	26,780	26,780
Additions	5,069	5,069
At 31 August 2021	<u>31,849</u>	<u>31,849</u>
Depreciation		
At 1 September 2020	23,267	23,267
Charge for the year	1,183	1,183
At 31 August 2021	<u>24,450</u>	<u>24,450</u>
Net book value		
At 31 August 2021	<u>7,399</u>	<u>7,399</u>
At 31 August 2020	<u>3,513</u>	<u>3,513</u>

17 Movement in funds

	At 01-Sep 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Aug 2021 £
Restricted funds					
Street Project	535	-	(1,140)	605	-
Counselling Bursary	5,889	-	(3,268)	-	2,621
Key Centre	631	-	-	-	631
Training Bursary	5,109	-	-	-	5,109
Youth Space - Other	-	2,500	(125)	-	2,375
Youth Space - Children In Need	640	9,455	(7,078)	(2,380)	637
	<u>12,804</u>	<u>11,955</u>	<u>(11,611)</u>	<u>(1,775)</u>	<u>11,373</u>
Unrestricted Funds					
General fund	122,043	235,869	(214,380)	(3,225)	140,307
Counselling Bursary (Designated)	-	-	-	5,000	5,000
You-th Space (Designated)	9,211	-	-	-	9,211
Total funds	<u>144,058</u>	<u>247,824</u>	<u>(225,991)</u>	<u>-</u>	<u>165,891</u>

Note regarding fund transfers

The trustees agreed to transfer £5,000 to a counselling bursary fund on the 25th May 2021

A transfer of £605 has been made to the Street Project to clear the carried forward balance to zero.

The Children in Need transfer relates to overhead allocation (of non direct costs) to the fund.

WESSEX COUNSELLING SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

Purpose of restricted funds (continued)

Youth Space - Children In Need	This money has been raised from local organisations and Children in Need to provide a short term counselling service to young people between 15-18.
Street Project	This money was donated anonymously to Wessex to provide free short term counselling to people who would not be able to otherwise afford counselling.
Counselling Bursary	Money raised to support our counselling clients who experience financial problems and would not be able to continue their counselling without the bursary supporting them.
Key Centre	This was funding donated to Wessex to provide free short term counselling to people living in The Mount area in Frome who would not otherwise be able to afford counselling.
Training Bursary	Money donated to help our trainees who maybe experiencing financial difficulties. The latest donation of £3000 was given to us to help trainees but the trustees have not yet agreed how it should be
Youth Space - Other	The funds were given to provide counselling to young people between the age of 15-18

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	7,399	-	7,399
Current assets	233,146	11,373	244,519
Current liabilities	(86,027)	-	(86,027)
	<u>154,518</u>	<u>11,373</u>	<u>165,891</u>

WESSEX COUNSELLING SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

19 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Incoming and Endowments from:			
Donations and legacies	5,000	11,219	16,219
Charitable activities	219,496	-	219,496
Other Trading activities	705	-	705
Investments	207	-	207
Total income	225,408	11,219	236,627
Expenditure On:			
Raising Funds	64	-	64
Charitable activities	210,017	9,228	219,245
Other	959	-	959
Total expenditure	211,040	9,228	220,268
Net Income	14,368	1,991	16,359
Net movement in funds	14,368	1,991	16,359
Transfer between funds	9,897	(9,897)	-
Total funds brought forward	106,989	20,710	127,699
Total funds carried forward	131,254	12,804	144,058