

**WESSEX COUNSELLING SERVICE**  
**FINANCIAL STATEMENTS**

**31 AUGUST 2023**

**Company Registration Number 03171892**  
**Charity Number 1056310**

# **WESSEX COUNSELLING SERVICE**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

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WESSEX COUNSELLING SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS

YEAR ENDED 31 AUGUST 2023

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|   |  |                    |                    |
|---|--|--------------------|--------------------|
| Charity Name                              | Wessex Counselling Service   |                    |                    |
| Company number                            | 03171892   |                    |                    |
| Charity number                            | 1056310  |                    |                    |
| Registered office and operational address | No 5, 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: |                    |                    |
|   | Antony Perry   | Chair              |                    |
|   | Robert Kelso   | Secretary          |                    |
|   | Sarah Tillard  |                    |                    |
|   | Andrew Pullin  |                    |                    |
|   | David Davies   |                    |                    |
|   | Victoria Bruce-Gardyne   |                    | Appointed Nov 2023 |
| Key Management Personnel                  | Penny Old  | Head of Operations |                    |
| Bankers                                   | CAF Bank, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4TA<br>National Westminster Bank  |                    |                    |
| Independent Examiners                     | Joanne Trowbridge MAAT<br>Bristol Community Accountants CIC<br>The Park, Daventry Road, Bristol, BS4 1DQ                         |                    |                    |

# **WESSEX COUNSELLING SERVICE**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 AUGUST 2023**

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#### **Wessex Counselling Service**

The Trustees present the Report and Accounts for the year ended 31 August 2023 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.

#### **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.

## **WESSEX COUNSELLING SERVICE**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 AUGUST 2023**

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##### **40th Year Anniversary**

Over 2023 we celebrated the 40th anniversary of the founding of Wessex Counselling. Wessex was set up in Warminster by therapists linked to The Westminster Pastoral Foundation based in London. The aim was to be offer people in the surrounding area affordable psychodynamic counselling. The centre of the organisation moved to Frome and were for many years based at Fairfield House in King Street Frome. Over the year we celebrated our anniversary with various events which culminated in a music event which was supported by the Frome Town Mayor and a Summer Party. For the Summer Party we invited people who had been involved in Wessex in the past so they could help celebrate where Wessex is now.

##### **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.

Over this year we have continued to offer counselling sessions remotely though 90% of our clients are now being seen in person counselling. Referrals have remained stable during the year and over the year we were working with an average of 95 clients. We ended the financial year seeing 103 clients paying an average fee of £27.96.

Our bursary scheme has been called on to supported 15 clients over the year. We have allocated a totalled of £2645 to support these clients who face financial difficulties to help them cover the cost of their counselling. The trustees in support of our charitable aims consider 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.

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 and a Diploma in Psychodynamic Counselling. We also offered a series of successful continuing professional development workshops, some of them on Zoom, to our own graduate counsellors and other therapists.

All courses have been well supported, and we have received applications from students prepared to travel considerable distance to undertake the trainings we offer. 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 the highest standards. The training team works hard to ensure that we have continue to meet the requirements of our accrediting bodies. We have been able to recruit applicants for our diploma training course. The success of our training courses is a key element of the ongoing success of the organisation.

Each year in November we hold a graduation evening where the organisation comes together to review the year and celebrate with people who have successfully completed their course. This event

## **WESSEX COUNSELLING SERVICE**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 AUGUST 2023**

was held in person at Frome Town Hall and was attended by graduates from our Foundation and Diploma Courses together with their family and supporters.

#### **Youth Space Project**

We restructure the Youth Counselling so that the project is less reliant on fund raising. The scheme now offers young people between 15-18 up to 12 counselling sessions which parents are asked to make a contribution to if they have the means to. This year we received £3955 from parents. For parents or young people not able to make a financial contribution the counselling is free and we fund raise to cover the cost of providing these sessions. We did receive funding in March from Frome Town Council who generously donated £2400 to the project and Hansons who donated £10000. We also raised £617.69 from other fund-raising events. This has enabled the project to be secure for the next financial year.

We have worked in person with our Youth Space clients and have received 44 referrals during the year and offered 32 young people counselling.

#### **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 we wish them well for the future.

Andrea Berry resigned as Head of Clinical Services  
Diane Barlow resigned as Pre Clinical Course Lead

We are grateful to the following people who have taken on interim clinical roles as Wessex goes through a process of restructuring.

Jenny Ryder  
Charlotte MacKean  
Carol Ellis  
Gillian Cowley McPhee

#### **Fund Raising Donations and Bursary Funding**

Our trainee and associate counsellors generously gave 2570 voluntary counselling hours over the year. This represents a financial benefit to Wessex of £32125 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**

DAG Design  
Staff, Counsellors and Supporters of Wessex Counselling  
Somerset Community Trust

## **WESSEX COUNSELLING SERVICE**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 AUGUST 2023**

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##### **Counselling Bursary Fund**

Trustees, Staff and supporters of Wessex Counselling

##### **You-th Space**

Frome Town Council

Hansons

You-th Space Counsellors, Trustees, 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 continue to raise funds as well as allocating funds from our reserves in order to subsidise the counselling we do. This enables the service to keep counselling sessions 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 65 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 Wessex's aim to provide professional low cost psychodynamic counselling to local people. A steering group has been set up for what has been renamed the Post Graduate Group. The steering group has been involved with setting up an Ethics Committee, developing a website of resources for the membership to access and a membership committee.

##### **Results and Reserve Policy**

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 £17,795 compared to a deficit of £11,254 for 2022. Our freely available unrestricted reserves balance at the 31<sup>st</sup> August 2023 was £143,734.

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, students 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. In 2022/23 we calculated that £129,878 is needed to be held in permanent reserve to cover this.

##### **Trustees**

The Trustees who held office during the year were:

Chair of Trustees – Anthony Perry

Secretary - Robert Kelso

## **WESSEX COUNSELLING SERVICE**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 AUGUST 2023**

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Sarah-Jane Tillard

Andrew Pullin

David Davies - was appointed as a trustee on the 25th November 2022

Dr Christopher Ellis resigned 20th January 2023

John Christopher Sledge resigned 20th January 2023



## WESSEX COUNSELLING SERVICE

### TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

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#### 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

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

15/3/2024

Approved by the trustees on ..... and signed on its behalf by

DocuSigned by:  
  
 67AA84C418084DF...

Anthony Perry

## WESSEX COUNSELLING SERVICE

### INDEPENDENT EXAMINERS REPORT

#### YEAR ENDED 31 AUGUST 2023

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I report on the accounts of the company for the year ended 31st August 2023 which are set out on pages 9 to 18.

#### 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.

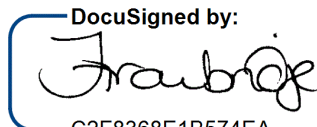
#### Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of MAAT.

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:  


C2F8368E1B574EA...  
Joanne Trowbridge MAAT  
Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle  
Bristol  
BS4 1DQ

Date: 15/3/2024

**WESSEX COUNSELLING SERVICE****STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 AUGUST 2023**

|                                      |             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2023</b> | <b>Total Funds<br/>2022</b> |
|--------------------------------------|-------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|                                      | <b>Note</b> | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>                    |
| <b>Incoming and Endowments from:</b> |             |                               |                             |                             |                             |
| Donations and legacies               | <b>3</b>    | 4,965                         | 6,400                       | 11,365                      | 20,153                      |
| Charitable activities                | <b>4</b>    | 292,412                       | 2,275                       | 294,687                     | 254,051                     |
| Other trading activities             | <b>5</b>    | 1,632                         | 17                          | 1,649                       | 1,742                       |
| Investments                          | <b>6</b>    | 1,561                         | -                           | 1,561                       | 102                         |
| <b>Total Income</b>                  |             | <b>300,570</b>                | <b>8,692</b>                | <b>309,262</b>              | <b>276,048</b>              |
| <b>Expenditure On:</b>               |             |                               |                             |                             |                             |
| Charitable activities                | <b>7</b>    | 277,025                       | 13,003                      | 290,028                     | 286,008                     |
| Other                                | <b>8</b>    | 1,439                         | -                           | 1,439                       | 1,294                       |
| <b>Total Expenditure</b>             |             | <b>278,464</b>                | <b>13,003</b>               | <b>291,467</b>              | <b>287,302</b>              |
| <b>Net income</b>                    |             | <b>22,106</b>                 | <b>(4,311)</b>              | <b>17,795</b>               | <b>(11,254)</b>             |
| Gross transfers between funds        |             | -                             | -                           | -                           | -                           |
| <b>Net movement in funds</b>         |             | <b>22,106</b>                 | <b>(4,311)</b>              | <b>17,795</b>               | <b>(11,254)</b>             |
| <b>Total funds brought forward</b>   |             | <b>134,290</b>                | <b>20,347</b>               | <b>154,637</b>              | <b>165,891</b>              |
| <b>Total funds carried forward</b>   |             | <b>156,396</b>                | <b>16,036</b>               | <b>172,432</b>              | <b>154,637</b>              |

All of the activities of the charity are classed as continuing

**The notes on pages 11 to 18 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 2022 total funds between unrestricted and restricted are shown in note 18

**WESSEX COUNSELLING SERVICE****BALANCE SHEET****YEAR ENDED 31 AUGUST 2023**

|  |             | <b>2023</b>           | <b>2022</b>           |
|--|-------------|-----------------------|-----------------------|
|  | <b>Note</b> | <b>£</b>              | <b>£</b>              |
| <b>Fixed assets</b>                                    |             |                       |                       |
| Tangible fixed assets                                  | <b>15</b>   | 12,661                | 16,659                |
| <b>Current assets</b>                                  |             |                       |                       |
| Debtors  | <b>12</b>   | 5,893                 | 6,046                 |
| Cash at bank and in hand                               |             | 240,333               | 219,056               |
| <i>Total current assets</i>                            |             | <u>246,226</u>        | <u>225,102</u>        |
| <b>Creditors : Amounts falling due within one year</b> | <b>13</b>   | (86,455)              | (87,124)              |
|  |             | <u>159,771</u>        | <u>137,978</u>        |
| <i>Net current assets or liabilities</i>               |             |                       |                       |
| <b>Total net assets or liabilities</b>                 |             | <u><u>172,432</u></u> | <u><u>154,637</u></u> |
| <b>The Funds of the Charity</b>                        | <b>16</b>   |                       |                       |
| Restricted funds                                       |             | 16,036                | 20,347                |
| Unrestricted funds                                     |             | 156,396               | 134,290               |
|  |             | <u><u>172,432</u></u> | <u><u>154,637</u></u> |

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.

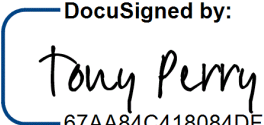
Directors' responsibilities:

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:

DocuSigned by:  
  
 67AA84C418084DF...  
 Anthony Perry. Date: 15/3/2024  
 Director

**The notes on pages 11 to 18 form part of these financial statements**

## WESSEX COUNSELLING SERVICE

### NOTES TO THE FINANCIAL STATEMENTS

#### YEAR ENDED 31 AUGUST 2023

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#### 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- 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

Leasehold Improvements - 20% 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 2023****Income and Endowments From:****3 Donations and Legacies**

|                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2023</b> | <b>Total Funds<br/>2022</b> |
|---------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|                     | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>                    |
| Counselling bursary | 545                           | 3,000                       | 3,545                       | 1,100                       |
| Other bursary       | 4,420                         | 3,400                       | 7,820                       | 19,053                      |
|                     | <u>4,965</u>                  | <u>6,400</u>                | <u>11,365</u>               | <u>20,153</u>               |

*Donations and Legacies prior year*

|                            |              |               |               |  |
|----------------------------|--------------|---------------|---------------|--|
| <i>Counselling bursary</i> | -            | 1,100         | 1,100         |  |
| <i>Other bursary</i>       | 2,878        | 16,175        | 19,053        |  |
|                            | <u>2,878</u> | <u>17,275</u> | <u>20,153</u> |  |

**4 Charitable Activities**

|                  | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2023</b> | <b>Total Funds<br/>2022</b> |
|------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|                  | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>                    |
| Counselling fees | 127,033                       | -                           | 127,033                     | 102,631                     |
| Training fees    | 150,385                       | -                           | 150,385                     | 146,726                     |
| Subscriptions    | 14,994                        | 2,275                       | 17,269                      | 4,694                       |
|                  | <u>292,412</u>                | <u>2,275</u>                | <u>294,687</u>              | <u>254,051</u>              |

*Charitable Activities prior year*

|                         |                |              |                |  |
|-------------------------|----------------|--------------|----------------|--|
| <i>Counselling fees</i> | 102,631        | -            | 102,631        |  |
| <i>Training fees</i>    | 146,726        | -            | 146,726        |  |
| <i>Subscriptions</i>    | 2,413          | 2,281        | 4,694          |  |
|                         | <u>251,770</u> | <u>2,281</u> | <u>254,051</u> |  |

**5 Other Trading Activities**

|                            | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2023</b> | <b>Total Funds<br/>2022</b> |
|----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|                            | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>                    |
| Other miscellaneous income | 1,632                         | 17                          | 1,649                       | 1,742                       |
|                            | <u>1,632</u>                  | <u>17</u>                   | <u>1,649</u>                | <u>1,742</u>                |

*Other Trading Activities prior year - all unrestricted*

**WESSEX COUNSELLING SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**6 Investment Income**

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Interest receivable on bank deposits | 1,561                      | -                        | 1,561                    | 102                      |

*Investment Income prior year - all unrestricted*

**Expenditure on:**

**7 Charitable Activities**

|                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Wages & Salaries -Training     | 72                         | -                        | 72                       | 13                       |
| Wages & Salaries - General     | 90,369                     | -                        | 90,369                   | 92,507                   |
| General Costs - You-th Space   | 108                        | 7,386                    | 7,494                    | 5,205                    |
| General Costs - Training       | 99,028                     | -                        | 99,028                   | 79,283                   |
| General Costs - Counselling    | 45,829                     | -                        | 45,829                   | 44,975                   |
| General Costs - Street Project | -                          | -                        | -                        | 1,269                    |
| General Costs                  | 36,025                     | 5,617                    | 41,642                   | 57,587                   |
| Depreciation                   | 5,594                      | -                        | 5,594                    | 5,169                    |
|                                | <u>277,025</u>             | <u>13,003</u>            | <u>290,028</u>           | <u>286,008</u>           |

*Note: Wages and salaries expense include outsourced labour costs.*

*Charitable Activities prior year*

|                                |                |              |                |
|--------------------------------|----------------|--------------|----------------|
| Wages & Salaries -Training     | 13             | -            | 13             |
| Wages & Salaries - General     | 92,030         | 477          | 92,507         |
| General Costs - You-th Space   | 5,205          | -            | 5,205          |
| General Costs - Training       | 79,283         | -            | 79,283         |
| General Costs - Counselling    | 43,430         | 1,545        | 44,975         |
| General Costs - Street Project | 1,269          | -            | 1,269          |
| General Costs                  | 54,609         | 2,978        | 57,587         |
| Depreciation                   | 5,169          | -            | 5,169          |
|                                | <u>281,008</u> | <u>5,000</u> | <u>286,008</u> |

**8 Other**

|                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Independent Examiner's fee & accounts | 1,439                      | -                        | 1,439                    | 1,294                    |
|                                       | <u>1,439</u>               | <u>-</u>                 | <u>1,439</u>             | <u>1,294</u>             |

*Other prior year - all unrestricted*

**WESSEX COUNSELLING SERVICE**  
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**9 Net incoming resources for the year**

This is stated after charging:

|                                    | <b>2023</b>  | <b>2022</b>  |
|------------------------------------|--------------|--------------|
|                                    | <b>£</b>     | <b>£</b>     |
| Depreciation of owned fixed assets | 5,594        | 5,169        |
| Independent Examiner's Fees        | 1,439        | 1,294        |
|                                    | <u>6,033</u> | <u>6,463</u> |

**10 Staff costs and numbers**

The aggregate payroll costs were:

|                       | <b>2023</b>   | <b>2022</b>   |
|-----------------------|---------------|---------------|
|                       | <b>£</b>      | <b>£</b>      |
| Wages and Salaries    | 84,628        | 85,787        |
| Social Security Costs | 938           | 1,164         |
| Pension Costs         | 1,550         | 1,508         |
|                       | <u>87,116</u> | <u>88,459</u> |

No employee received emoluments of more than £60,000 (2022: £Nil)

The average monthly head count was 7 staff (2022: 7)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Total employee benefits paid to key management personnel during the year were £42,647 (2022: £37,459)

There were no other related party transactions during the year.

**11 Taxation**

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

**12 Debtors**

|               | <b>2023</b>  | <b>2022</b>  |
|---------------|--------------|--------------|
|               | <b>£</b>     | <b>£</b>     |
| Trade debtors | 5,893        | 6,046        |
|               | <u>5,893</u> | <u>6,046</u> |

**13 Creditors**

|                            | <b>2023</b>   | <b>2022</b>   |
|----------------------------|---------------|---------------|
|                            | <b>£</b>      | <b>£</b>      |
| Trade creditors            | 15,392        | 8,822         |
| Deferred income (see note) | 69,624        | 77,008        |
| Accruals                   | 1,439         | 1,294         |
|                            | <u>86,455</u> | <u>87,124</u> |



**WESSEX COUNSELLING SERVICE**  
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**13a Deferred income**

| Movement in deferred income account              | <b>2023</b>   | <b>2022</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| Balance at the start of the reporting period     | 77,008        | 76,308        |
| Amounts added in current period                  | 69,624        | 77,008        |
| Amounts released to income from previous periods | (77,008)      | (76,308)      |
| Balance at the end of the reporting period       | <u>69,624</u> | <u>77,008</u> |

The deferred income for 2023 and 2022 represent course fees and deposits received in advance of services supplied.

**14 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.

**15 Tangible fixed assets**

|                       | <b>Leasehold<br/>Improvements</b> | <b>Furniture &amp;<br/>Equipment</b> | <b>Total</b>  |
|-----------------------|-----------------------------------|--------------------------------------|---------------|
|                       | <b>£</b>                          | <b>£</b>                             | <b>£</b>      |
| <b>Cost</b>           |                                   |                                      |               |
| At 1 September 2022   | 13,924                            | 32,354                               | 46,278        |
| Additions             | -                                 | 1,596                                | 1,596         |
| At 31 August 2023     | <u>13,924</u>                     | <u>33,950</u>                        | <u>47,874</u> |
| <b>Depreciation</b>   |                                   |                                      |               |
| At 1 September 2022   | 2,785                             | 26,834                               | 29,619        |
| Charge for the year   | 2,785                             | 2,809                                | 5,594         |
| At 31 August 2023     | <u>5,570</u>                      | <u>29,643</u>                        | <u>35,213</u> |
| <b>Net book value</b> |                                   |                                      |               |
| At 31 August 2023     | <u>8,354</u>                      | <u>4,307</u>                         | <u>12,661</u> |
| At 31 August 2022     | <u>11,139</u>                     | <u>5,520</u>                         | <u>16,659</u> |

**WESSEX COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

| <b>16 Movement in funds</b>        | <b>At<br/>01-Sep<br/>2022<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Outgoing<br/>resources<br/>£</b> | <b>Transfers<br/>£</b> | <b>At<br/>31-Aug<br/>2023<br/>£</b> |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------|-------------------------------------|
| <b>Restricted funds</b>            |                                     |                                     |                                     |                        |                                     |
| Frome Town Council                 | -                                   | 2,400                               | (2,325)                             | -                      | 75                                  |
| Key Centre                         | 631                                 | -                                   | -                                   | -                      | 631                                 |
| Training Bursary                   | 5,109                               | -                                   | -                                   | -                      | 5,109                               |
| Youth Space - Other                | 998                                 | -                                   | (994)                               | -                      | 4                                   |
| Youth Space - Rotary Somerset Comm | 6,500                               | -                                   | (4,067)                             | -                      | 2,433                               |
| Hanson                             | -                                   | 1,000                               | -                                   | -                      | 1,000                               |
| Big Lottery                        | 3,828                               | -                                   | (1,880)                             | -                      | 1,948                               |
| BPC Post Graduate                  | 2,281                               | 2,292                               | (751)                               | -                      | 3,822                               |
| Somerset Community Energy Fund     | -                                   | 3,000                               | (2,986)                             | -                      | 14                                  |
| Inner Wheel                        | 1,000                               | -                                   | -                                   | -                      | 1,000                               |
| <i>Total Restricted funds</i>      | <u>20,347</u>                       | <u>8,692</u>                        | <u>(13,003)</u>                     | <u>-</u>               | <u>16,036</u>                       |
| <b>Unrestricted Funds</b>          |                                     |                                     |                                     | -                      |                                     |
| General fund                       | 124,492                             | 294,057                             | (272,229)                           | -                      | 146,320                             |
| Counselling Bursary (Designated)   | 3,742                               | 462                                 | (2,645)                             | -                      | 1,559                               |
| Key Deposit (Designated)           | 20                                  | 20                                  | -                                   | -                      | 40                                  |
| You-th Space (Designated)          | 6,036                               | 6,031                               | (3,590)                             | -                      | 8,477                               |
| <i>Total unrestricted funds</i>    | <u>134,290</u>                      | <u>300,570</u>                      | <u>(278,464)</u>                    | <u>-</u>               | <u>156,396</u>                      |
| <b>Total funds</b>                 | <u>154,637</u>                      | <u>309,262</u>                      | <u>(291,467)</u>                    | <u>-</u>               | <u>172,432</u>                      |

**Purpose of restricted funds**

|                                    |  |
|------------------------------------|--|
| Frome Town Centre                  | Donation to cover the cost of providing free counselling to Children and Young people aged between 15 and 18 in Frome  |
| 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 spent. |
| Youth Space - Other                | The funds were given to provide counselling to young people between the age of 15-18   |
| Youth Space - Rotary Somerset Comm | Somerset Community £4000 to be used for counsellor Fees and  |
| Hanson                             | Donation to cover the cost of providing free counselling to Children and Young people aged between 15 and 18 in Frome and the surrounding area.  |

**WESSEX COUNSELLING SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Purpose of restricted funds (continued)**

|                                |  |
|--------------------------------|--|
| Big Lottery                    | For Improvements to new building to allow more disabled access and to comply with Fire regulations |
| BPC Post Graduate              | Membership Money held for the Wessex BPC Postgraduate Body   |
| Somerset Community Energy Fund | To help with the cost of heating our building after the increase energy prices in 2022.            |
| Inner Wheel                    | Money to support up to 5 adult counselling clients who cannot afford to                            |

**17 Analysis of net assets between funds**

|                       | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total Funds</b> |
|-----------------------|---------------------|-------------------|--------------------|
|                       | <b>Funds</b>        | <b>Funds</b>      | <b>2023</b>        |
|                       | <b>£</b>            | <b>£</b>          | <b>£</b>           |
| Tangible fixed assets | 12,661              | -                 | 12,661             |
| Current assets        | 230,190             | 16,036            | 246,226            |
| Current liabilities   | (86,455)            | -                 | (86,455)           |
|                       | <u>156,396</u>      | <u>16,036</u>     | <u>172,432</u>     |

**WESSEX COUNSELLING SERVICE****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2023****18 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP**

|                                      | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2022</b> |
|--------------------------------------|-------------------------------|-----------------------------|-----------------------------|
|                                      | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    |
| <b>Incoming and Endowments from:</b> |                               |                             |                             |
| Donations and legacies               | 2,878                         | 17,275                      | 20,153                      |
| Charitable activities                | 251,770                       | 2,281                       | 254,051                     |
| Other Trading activities             | 1,742                         | -                           | 1,742                       |
| Investments                          | 102                           | -                           | 102                         |
| <b>Total income</b>                  | <b>256,492</b>                | <b>19,556</b>               | <b>276,048</b>              |
| <b>Expenditure On:</b>               |                               |                             |                             |
| Raising Funds                        | -                             | -                           | -                           |
| Charitable activities                | 281,008                       | 5,000                       | 286,008                     |
| Other                                | 1,294                         | -                           | 1,294                       |
| <b>Total expenditure</b>             | <b>282,302</b>                | <b>5,000</b>                | <b>287,302</b>              |
| <b>Net Income</b>                    | <b>(25,810)</b>               | <b>14,556</b>               | <b>(11,254)</b>             |
| Transfer between funds               | 5,582                         | (5,582)                     | -                           |
| <b>Total funds brought forward</b>   | <b>154,518</b>                | <b>11,373</b>               | <b>165,891</b>              |
| <b>Total funds carried forward</b>   | <b>134,290</b>                | <b>20,347</b>               | <b>154,637</b>              |