

Company number: 3103249

Charity number: 1060841

**SOUTHAMPTON COUNSELLING AND THERAPY CENTRE LIMITED
REGISTERED OFFICE:
132A BOURNEMOUTH ROAD
CHANDLERS FORD
HAMPSHIRE
SO53 3AL**

**DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

**NORTHOVER & CO ACCOUNTANTS LTD
CHARTERED ACCOUNTANTS
132A BOURNEMOUTH ROAD
CHANDLERS FORD,
HAMPSHIRE
SO53 3AL**

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REGISTERED NUMBER:	3103249
CHARITY NUMBER:	1060841
DATE OF INCORPORATION:	18th September 1995
REGISTERED OFFICE:	132A Bournemouth Road, Chandlers Ford, Hampshire. SO53 3AL
DIRECTORS & EXECUTIVE COMMITTEE:	A.G. Taylor (appointed 1 Dec 2014) A. Wyld (appointed 1 Dec 2014) S. Philips (appointed 1 Dec 2019)
SECRETARY:	A.G. Taylor
INDEPENDENT EXAMINER:	M A Northover TD FCA, Northover & Co Accountants Ltd 132a Bournemouth Road, Chandlers Ford, Hampshire. SO53 3AL
BANKERS:	TSB High Street Southampton Hampshire CAF Bank Limited Kings Hill West Malling Kent

DIRECTORS' & TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Southampton Counselling and Therapy Centre is a small counselling charity in Southampton, providing counselling and therapy to residents of Southampton and districts as well as Eastleigh Borough and Winchester.

We aim to make high quality counselling available to anyone who might benefit from it, regardless of income and is constantly seeking funding to achieve this.

Services are provided via our integrated service, which is psychodynamic in approach. Our aim is to provide counselling and therapy of appropriate duration for adult clients. When funds are available, we subsidise this work when clients are disadvantaged by inability to pay for the help they badly need.

In addition, it provides volunteer counsellors with high quality, weekly psychodynamic supervision and the ability to gain sound practical experience essential to their training and to the future of counselling as a professional activity.

Southampton Counselling and Therapy Centre also facilitate the Jan Craig Annual Memorial Lecture on major counselling issues.

This report was approved by the trustees on.....24/11/2021..... (Date)

and signed on their behalf.....*A G Taylor*.....A.G. Taylor
Director

**RESERVES POLICY
FOR THE YEAR ENDED 31ST MARCH 2021**

REASONS FOR ESTABLISHING A RESERVES POLICY

The Trustees of Southampton Counselling and Therapy Centre need to be confident that they have the right level of reserves. Too much in reserves and they may be acting in conflict with their duty to apply income within a reasonable time. Too little and they may be placing the Centre at avoidable risk.

Under the requirements of Charity Law, the Trustees and Directors of the Board of Management are obliged to define the Charity's policy for holding reserves. The intention in establishing this reserves policy for Southampton Counselling and Therapy Centre is to secure the continuation of the Charity's activities. The policy will

- preserve the viability of the Charitable company
- in doing so, underwrite existing services against periods of deficit
- enable the Charity to meet its legal objects
- provide resources to develop the Centre's services
- provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity
- ensure that, consistent with the objects, mission statement and values of Southampton Counselling and Therapy Centre, proper ethical consideration be afforded to all matters of investment
- ensure that the reserves are at a level sufficient to discharge all the Charity's obligations should the Charity cease its operations

DESIRED LEVEL OF RESERVES

Southampton Counselling and Therapy Centre has historically been subject to insecure income, and its state of affairs is highly susceptible to factors outside its own control. The reserves need to be set to protect the Centre from the risk of insolvency or serious disruption to its charitable work.

The Centre has a range of legal and moral responsibilities to donors and supporters, to those who use its services, as well as contractual commitments to employees and honourable obligations to volunteers. Within this service, Southampton Counselling and Therapy Centre has a broader responsibility to serve the client and the community at large. To this end the Charity

undertakes to preserve a level of reserves that are neither restricted nor designated at not less than 30% of its annual expenditure – sufficient to cover about 3 months of the Centre's running costs.

and further undertakes to limit the level of reserves that are neither restricted nor designated to a figure of not more than 75% of its annual expenditure.

**RESERVES POLICY (continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

‘COVID’ Reserve

To cover the potential future cost of activities related to COVID, a specific COVID Reserve has been proposed. This reserve would last for 2 years with a review at the end of each year to decide on whether the reserve is still appropriate. The reserve would have a starting value of £10,000, the value of the Small Business Grant received.

STEPS TO ESTABLISH THE RESERVES POLICY

The Trustee Board of Management, in discharging its duties under charity and company law, considers the appropriate use to which reserves should be applied. The Board also consider any annual surplus and commitments that run beyond the end of each financial year.

To maintain appropriate level of reserves the Board of Management has determined that

all legacies, which have no restriction placed upon them by the terms of their donation, are considered to be general reserves

the Trustees determine from time to time the split of income generation versus capital appreciation

capital commitments and expenditure plans are examined and funds required to finance such may be removed from general reserves as necessary for the attainment of its broad objects and funds may, from time to time, be designated for specific purposes.

MONITORING AND REVIEWING THE POLICY

The Board of Management has resolved that

day-to-day operational responsibility for the implementation of this policy be vested in the Company Secretary, acting on the advice of the Treasurer and the Accounts Manager

monitoring is undertaken on a frequent basis by the Board of Management.

the policy is subject to at least an annual review by the Board of Management and the Members at the Annual General Meeting of the Company.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTHAMPTON COUNSELLING AND THERAPY CENTRE LIMITED**

I report to the directors/trustees on my examination of the accounts of the company (and registered Charity) for the year ended 31st March 2021 set out on pages 6 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination, includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which agree with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Northover & Co

**CHARTERED ACCOUNTANTS
CHANDLERS FORD, HAMPSHIRE.**

SOUTHAMPTON COUNSELLING AND THERAPY CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021
INCOME AND EXPENDITURE

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	Notes	<u>2021</u> <u>Unrestricted</u>	<u>2020</u> <u>Unrestricted</u>
INCOMING RESOURCES			
Counselling income, Donations etc.		4,850	9,240
Grants received - Small Business Grant		10,000	0
Donations received		200	0
Other income		-	0
Rent received		10,976	11,824
Investment income - interest received on short term deposits etc.		2	8
TOTAL INCOMING RESOURCES		<u>26,028</u>	<u>21,072</u>
RESOURCES EXPENDED			
Charitable expenditure	(4)	3,450	3,557
Governance costs	(5)	15,026	14,999
TOTAL RESOURCES EXPENDED		<u>18,476</u>	<u>18,556</u>
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR		7,552	2,516
 Total funds brought forward		<u>15,809</u>	<u>13,293</u>
TOTAL FUNDS CARRIED FORWARD		<u>23,361</u>	<u>15,809</u>

There were no recognised gains or losses in 2021 or 2020 other than those recognised in the statement of financial activities.

SOUTHAMPTON COUNSELLING AND THERAPY CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021
BALANCE SHEET

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	Notes	<u>2021</u>	<u>2020</u>
CURRENT ASSETS			
Debtors	(7)	765	2,705
Balances at bank		22,969	13,816
		-----	-----
		23,734	16,521
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	(8)	373	712
		-----	-----
NET CURRENT ASSETS		23,361	15,809
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£23,361</u>	<u>£15,809</u>
FUNDS			
Unrestricted funds		23,361	15,809
		-----	-----
TOTAL FUNDS		<u>£23,361</u>	<u>£15,809</u>

The company is a company Limited by guarantee and has no paid up share capital.

The statement on the following page forms part of the balance sheet as required by the Companies Act 2006.

BALANCE SHEET AS AT 31ST MARCH 2021

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. The company has not received a notice from members requiring an audit under Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006: and
- (ii) for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its profit or loss for the financial year in accordance with the requirements of Section 396 of the Companies Act 2006 and which otherwise comply with the requirements of the act relating to financial statements, so far as applicable to the company.

The financial statements were approved by the trustees on:

24/11/2021

..... (Date) and signed on their behalf.

A G Taylor

.....
A.G. Taylor
Director.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS 102) and in accordance with the Financial Reporting Standard 102 1A and include the results of the charity's operations as described in the trustees' report.

Grant income is accounted for in the period when the underlying expenditure is incurred.

Other income is accounted for when received and is shown gross.

Expenditure is accounted for when incurred and is shown gross.

Operating Leases

Instalments on operating leases are charged to the profit and loss account as incurred.

Administration expenditure

Administration expenditure includes all expenditure not directly related to the charitable activities. This includes costs of renting and running the office premises, salaries for administrative staff and general overheads.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

2. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Southampton Counselling and Therapy Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They 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 other irregularities.

SOUTHAMPTON COUNSELLING AND THERAPY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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	<u>2021</u>	<u>2020</u>
3. (DEFICIT)/SURPLUS FOR THE YEAR		
This is stated after charging:-		
Depreciation of tangible fixed assets	<u>0</u>	<u>0</u>
 4 CHARITABLE EXPENDITURE		
Counsellors' fees	2,963	3,310
Insurance	247	247
Professional subscription	240	0
Printing & stationery etc.	-	0
	<u>£3,450</u>	<u>£3,557</u>
 5 GOVERNANCE COSTS		
Staff salaries (note 6)	0	0
Office rent and expenses	15,026	14,999
	<u>£15,026</u>	<u>£14,999</u>

SOUTHAMPTON COUNSELLING AND THERAPY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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	<u>2021</u>	<u>2020</u>
6 STAFF COSTS		
Salaries	0	0
	<u> </u>	<u> </u>

No remuneration was paid to trustees during the year, nor were any expenses reimbursed to them.

The average number of staff employed during the year was as follows:

Administration	0	0
	<u> </u>	<u> </u>
7 DEBTORS		
Prepayments	765	765
Trade debtors	0	1,940
	<u> </u>	<u> </u>
	£765	£2,705
	<u> </u>	<u> </u>

8 CREDITORS		
Amounts falling due within one year:		
Trade creditors	0	155
Accruals	373	557
	<u> </u>	<u> </u>
	£373	£712
	<u> </u>	<u> </u>

SOUTHAMPTON COUNSELLING AND THERAPY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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	<u>2021</u>	<u>2020</u>
INCOME RECEIVED		
Counselling	4,850	9,240
Lecture income	0	0
	-----	-----
	4,850	9,240
Grants (re COVID Small Business Grant)	10,000	0
Donations received	200	0
Other income	0	0
Rent received	10,976	11,824
Interest	2	8
	-----	-----
	<u><u>£26,028</u></u>	<u><u>£21,072</u></u>

EXPENDITURE

	Governance costs	Charitable expenditure	TOTAL <u>2021</u>	<u>2020</u>
Accountancy	373	0	373	373
Counsellors' fees	0	2,963	2,963	3,310
Printing & stationery	0	0	0	0
Advertising	0	0	0	0
Computer expenses	0	0	0	40
Telephone & Wi fi	496	0	496	512
Repairs & renewals	0	0	0	0
Insurance	0	247	247	247
Sundries	681	240	921	253
Rent, rates & water	13,250	0	13,250	13,250
Light & heat	226	0	226	471
Fines	0	0	0	100
	-----	-----	-----	-----
	<u><u>£15,026</u></u>	<u><u>£3,450</u></u>	<u><u>£18,476</u></u>	<u><u>£18,556</u></u>