

REGISTERED COMPANY NUMBER: 3224552 (England and Wales)
REGISTERED CHARITY NUMBER: 1074830

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
AXIS COUNSELLING
(A COMPANY LIMITED BY GUARANTEE)

D.R.E. & Co. (Audit) Limited
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

AXIS COUNSELLING

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FOR THE YEAR ENDED 31 MARCH 2021

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AXIS COUNSELLING

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES	Dr S Robin Mrs P Armstrong (resigned 16.9.20) J Bryans Dr T B Goode Mrs D L Ploszay Mrs T Hayek (appointed 21.7.20)
COMPANY SECRETARY	Ms I Ferguson
REGISTERED OFFICE	2nd Floor Fletcher House 15 College Hill Shrewsbury Shropshire SY1 1LY
REGISTERED COMPANY NUMBER	3224552 (England and Wales)
REGISTERED CHARITY NUMBER	1074830
AUDITORS	D.R.E. & Co. (Audit) Limited 7 Lower Brook Street Oswestry Shropshire SY11 2HG
SOLICITORS	Wace Morgan Solicitors 21 St Mary's Street Shrewsbury SY1 1ED
BANKERS	CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ

AXIS COUNSELLING

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principle activities

AXIS COUNSELLING SERVICE 2020/21

Axis Counselling deliver counselling services to people aged 11+ who have experienced:

- o Childhood sexual/physical/emotional abuse/neglect
- o Childhood sexual exploitation
- o Sexual assault, sexual violence, rape.
- o In addition, we support family members of victims/survivors of sexual trauma.

The counselling team offer a wide range of services including a Trauma Informed Online Self-Help Programme, Initial Assessment, Workshops, a range of Brief Counselling options, Trauma Focused Counselling & Groupwork. Additionally, Axis Counselling provides a contracted counselling service within HM Prison at Stoke Heath and Fast Track Counselling for the Sexual Assault Referral Centre (SARC)

Public benefit

The Trustees confirm that they have considered, and have had due regard to the public benefit guidance published by the Charity Commission and a full description of the charities activities is given in the CEO Report.

ACHIEVEMENT AND PERFORMANCE

AXIS COUNSELLING 2020/21

Despite the challenges of COVID, the counselling service received 686 referrals, which was an increase of 8.5% on the previous year: Referrals decreased dramatically during the first half of the year (-32%), in addition our counselling model for the first 6 months was limited to brief telephone counselling. This resulted in us working through our waiting lists quickly and being able to offer counselling within an average of 4 weeks from Initial Assessment. This resulted in a planned reduction of appointments attended (-17%). Spare capacity was utilised with continued professional development, with all counsellors gaining a "Certificate in Telephone and Online Counselling" approved by the BACP and ACTO competence framework requirements. This allowed the counselling service to deliver trauma focused counselling via online platforms using GDPR compliant policies and procedures.

In response to COVID and the move to online service delivery the counselling service purchased and developed an online guided self-help programme aimed at helping people aged 16+ to identify the effects of sexual trauma, to develop coping strategies and to improve emotional wellbeing.

Referrals are mainly via self-referrals (46%), followed by Axis ISVA Service (24%) and GP Practices (6%). Axis Counselling supports people of all genders from the ages of 11 upwards. The majority of our clients are female (83%), and the main age range of our clients is 25-34 (25%).

The current geographical areas of operation are Shropshire, Telford and Wrekin and surrounding areas. Counselling has been delivered remotely due to COVID. The counselling service will offer a blended approach of both face-to-face and online/telephone counselling as we move forward.

AXIS COUNSELLING

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

AXIS INDEPENDENT SEXUAL VIOLENCE ADVISOR (ISVA) SERVICE 2020/21

The ISVA team supported over 619 clients with 527 new referrals received of which we managed to contact 419 to offer a service to, over the last year. Of the 619 clients supported during the year, 289 were new clients referred in during the year, the rest were existing clients. The ISVA team handled some 518 face to face appointments (despite the challenges of Covid-19) but provided a total of 14,431 interventions of all methods.

As with our counselling clients, the vast majority of the ISVA clients are female 563/619. Those aged 13-17 represent the largest group of ISVA clients.

The largest referral source was the police at 62% with the balance coming through from a range of support agencies.

In the reporting year the ISVA service has had to adapt to find alternative methods of support in response to Covid-19, however, has continued to provide a service throughout, including a face to face service except during the first lockdown. Appointments have been offered in a variety of ways throughout the year including the increased use of technology, such as online appointments as an alternative to face to face appointments.

OBJECTIVES AND YEAR AHEAD

Axis, like many similar organisations, continues to face challenging times. The Pandemic is and will provide a very challenging environment. Whilst in the short-term this has provided some increased funding availability to support the increase in demand on both of our services, the impacts of the pandemic will be felt for a considerable time, whereas the funding is unlikely to be available to match the timescales. Short-term funding creates difficulty in recruiting suitably experienced candidates, which is a risk in the field in which we operate. Longer term, more sustainable funding is what is required.

Axis, has adapted to the changing needs of clients during the pandemic, and will continue to put in place safe and appropriate means of delivering services throughout the coming year that enable clients to receive the safest, client-focussed service that Axis are able to provide, given the current circumstances at any particular time.

Axis has had to adapt and needs to evolve within the existing and future financial climate. The organisation needs to place itself in the best position possible to respond to potential opportunities, using its strengths as they arise and react to any changes in funding and service demands.

Axis has a well - developed understanding, knowledge and specialism in dealing with sexual trauma/violence and abuse. This can be used to raise awareness and educate for the benefit of clients, whether that be directly or indirectly. Additionally, Axis has explored and provided Group Work interventions and Workshops for clients.

Axis continues to provide excellent support for clients through ISVA and counselling services. It is a learning organisation using relevant research and practice models to enhance the success and relevance of its services. Axis is ably assisted by its Trustees, Staff and volunteers who are all very committed, passionate and optimistic in providing the very best services to enhance the wellbeing and health of its clients.

AXIS COUNSELLING

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

CHAIR OF THE TRUSTEES REPORT

The last twelve months have been uniquely challenging because of the Covid-19 pandemic and yet Axis, as charity and as a team of incredibly committed individuals, has shown itself to be resilient, innovative and above all dedicated to the needs of its clients. As the world locked down Axis' staff showed courage and dexterity, continuing to deliver high quality support to the people who need it. Axis provided phone and online counselling for the first time, continued to deliver in-person ISVA services and offered access to a new digital support platform 'A Taste of Recovery'. In adopting new ways of working Axis has helped more people than ever. For almost 30 years Axis has helped people across Shropshire and Telford who have suffered from the effects of childhood sexual abuse, sexual assault and rape, and it continues to adapt and evolve its services. Securing enough funding to meet increasing demand remains the greatest challenge and goal. This year we accessed emergency funds which allowed Axis to manage the impact of Covid-19 on Counselling and ISVA services and we have been successful in securing a commission for the ISVA service in Shropshire and Telford, funding a significant portion of the service for the next 3 years, working with WMRASC. We know demand for our services is growing and so work will continue to secure funding to increase our Counselling provision and to meet the full cost of the ISVA service. The Staff, Management and Trustees of Axis have shown incredible levels of strength, commitment and generosity this year, even when experiencing real personal hardship and loss. They have shown the strength, resourcefulness and flexibility to deal with sudden and significant change brought on by the pandemic. We continue to develop, learn and grow as an organisation, always with the needs of our clients at the centre of everything we do.

J. Bryans
Chair of Axis Trustees

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
AXIS COUNSELLING**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AXIS COUNSELLING

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Reserves policy

It is a policy of the Management Committee to maintain a designated contingency reserve that would mitigate against the risk of loss of funding or of a funding delay from a major service contract or funding source. Axis has no major assets or ability to seek loans to maintain the service if in financial crisis. Access to reserves would be essential if the organisation failed in part or completely, in attracting sufficient funds to continue its work and had to close down its operations in part or full. If there was a significant future funding shortfall there would still be the need to operate services for a period of time, which could be some months, and manage through to a conclusion the service users that were progressing through their therapy. The Trustees aim to maintain £75k of free reserves as a contingency reserve and £55k held in reserve against possible redundancy payments should there ever be a need to close down part or all of the organisation's operation. Maintaining a contingency reserve provides a degree of confidence that the organisation is secure in the medium term and is therefore able to plan and manage for its future needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Management

A Management Committee, which normally meets quarterly, oversees the management and direction of the organisation. The Management Committee is made up of the Directors/trustees and representatives of the Counselling Team; Service Users; Youth, Mental Health, Police Service, Clinical and Business Advisors.

The Management Committee is free to co-opt other members who they feel may be required for their particular knowledge or expertise.

The Chief Executive Officer plan and oversees the provision of services as directed by the Management Committee. Office Staff and Receptionists are employed to administer the provision of the service parameters set by the Management Committee. Services are provided for the clients group to Psychotherapists, Counsellors and Advisors who have their work monitored and continually evaluated by Clinical Supervisors and are led by the Counsellor Lead who reports directly to the CEO. The Independent Sexual Violence Advisor (ISVA) and Victim Support worker team are led by the ISVA Manager who reports directly to the CEO.

Risk Management Policy

A comprehensive Risk Assessment has been completed and presented to Management Committee identifying and assessing the major risks to which the charity is exposed, in particular, these risks related to its operations, finance and data collection and retention. The Trustees and Management Committee are satisfied that identified risks have been assessed for the impact they may have, and where considered high, systems are in place to mitigate exposure.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Axis Counselling for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

AXIS COUNSELLING

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, D.R.E. & Co. (Audit) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 26th August 2021 and signed on its behalf by:

.....
Mr J. Bryans - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AXIS COUNSELLING

Opinion

We have audited the financial statements of Axis Counselling (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AXIS COUNSELLING

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the clients operating sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators and The Charity Commission.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
AXIS COUNSELLING**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

In the previous accounting period the trustees of the charity took advantage of audit exemption under Section 477 of the Companies Act 2006. Therefore the prior period financial statements were not subject to audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



D.R.E. & Co. (Audit) Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

Date: 26th August 2021

AXIS COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,810	1,017,146	1,026,956	691,893
Investment income	3	892	-	892	1,182
Total		10,702	1,017,146	1,027,848	693,075
EXPENDITURE ON					
Charitable activities	4				
Charitable Activities		5,965	920,329	926,294	694,506
Governance and support costs		-	11,637	11,637	11,173
Total		5,965	931,966	937,931	705,679
NET INCOME/(EXPENDITURE)		4,737	85,180	89,917	(12,604)
Transfers between funds	13	85,180	(85,180)	-	-
Net movement in funds		89,917	-	89,917	(12,604)
RECONCILIATION OF FUNDS					
Total funds brought forward		181,558	-	181,558	194,162
TOTAL FUNDS CARRIED FORWARD		271,475	-	271,475	181,558

The notes form part of these financial statements

AXIS COUNSELLING

BALANCE SHEET 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	42,256	-	42,256	22,227
CURRENT ASSETS					
Stocks	10	1,000	-	1,000	1,000
Debtors	11	4,855	-	4,855	33,755
Cash at bank and in hand		227,488	-	227,488	139,461
		233,343	-	233,343	174,216
CREDITORS					
Amounts falling due within one year	12	(4,124)	-	(4,124)	(14,885)
NET CURRENT ASSETS/(LIABILITIES)		229,219	-	229,219	159,331
TOTAL ASSETS LESS CURRENT LIABILITIES		271,475	-	271,475	181,558
NET ASSETS		271,475	-	271,475	181,558
FUNDS	13				
Unrestricted funds				271,475	181,558
Restricted funds				-	-
TOTAL FUNDS				271,475	181,558

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

AXIS COUNSELLING

BALANCE SHEET - continued
31 MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26th August 2021 and were signed on its behalf by:

.....
J Bryans - Trustee

AXIS COUNSELLING**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>132,386</u>	<u>(31,363)</u>
Net cash provided by/(used in) operating activities		<u>132,386</u>	<u>(31,363)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(45,251)	(18,767)
Interest received		<u>892</u>	<u>1,182</u>
Net cash used in investing activities		<u>(44,359)</u>	<u>(17,585)</u>
 Change in cash and cash equivalents in the reporting period		 88,027	 (48,948)
Cash and cash equivalents at the beginning of the reporting period		<u>139,461</u>	<u>188,409</u>
 Cash and cash equivalents at the end of the reporting period		<u>227,488</u>	<u>139,461</u>

The notes form part of these financial statements

AXIS COUNSELLING

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.21	31.3.20	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	89,917	(12,604)	
Adjustments for:			
Depreciation charges	20,355	8,293	
Loss on disposal of fixed assets	4,867	-	
Interest received	(892)	(1,182)	
Decrease/(increase) in debtors	28,900	(28,261)	
(Decrease)/increase in creditors	<u>(10,761)</u>	<u>2,391</u>	
Net cash provided by/(used in) operations	<u>132,386</u>	<u>(31,363)</u>	
 2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>139,461</u>	<u>88,027</u>	<u>227,488</u>
	<u>139,461</u>	<u>88,027</u>	<u>227,488</u>
Total	<u>139,461</u>	<u>88,027</u>	<u>227,488</u>

AXIS COUNSELLING

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has early adopted the amendments to 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.

The financial statements are for the individual entity only.

The financial statements are presented in Sterling (£), rounded to the nearest £1.

Company Status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Income from grants and donations is only included in the SoFA when the charity has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants are only included in the SoFA once the related goods and services have been delivered. When donors specify that donations and grants are for a particular restricted purpose, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Gift in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help received is not included in the accounts but is described in the trustee's annual report.

Investment income is included in the accounts when it is receivable.

AXIS COUNSELLING

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

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Costs include the original purchase price, costs directly attributable to bringing the assets to its working condition for its intended use, dismantling and restoration cost and borrowing costs capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Property improvement	- 4% on cost
Computer equipment	- 33% on cost
Fixtures and fittings	- 10% reducing balance
Equipment	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objective of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out on the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate funds.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

AXIS COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES	31.3.21	31.3.20
	£	£
Gifts, donations and grants	<u>1,026,956</u>	<u>691,893</u>
3. INVESTMENT INCOME	31.3.21	31.3.20
	£	£
Deposit account interest	<u>892</u>	<u>1,182</u>
4. CHARITABLE ACTIVITIES COSTS		Direct
		Costs
		£
Charitable Activities		926,294
Governance and support costs		<u>11,637</u>
		<u>937,931</u>
5. NET INCOME/(EXPENDITURE)	31.3.21	31.3.20
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation - owned assets	20,355	8,293
Deficit on disposal of fixed assets	<u>4,867</u>	<u>-</u>
6. TRUSTEES' REMUNERATION AND BENEFITS		
There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.		
Trustees' expenses		
There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.		
7. STAFF COSTS	31.3.21	31.3.20
	£	£
Wages and salaries	677,776	508,583
Social security costs	53,588	38,609
Other pension costs	<u>12,423</u>	<u>8,216</u>
	<u>743,787</u>	<u>555,408</u>

No employees received emoluments in excess of £60,000.

AXIS COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. STAFF COSTS - continued

The average monthly number of employees in the year was 30 (2020: 24).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,714	679,179	691,893
Investment income	<u>1,182</u>	<u>-</u>	<u>1,182</u>
Total	13,896	679,179	693,075
 EXPENDITURE ON			
Charitable activities			
Charitable Activities	2,912	691,594	694,506
Governance and support costs	-	11,173	11,173
	<u>2,912</u>	<u>702,767</u>	<u>705,679</u>
Total	2,912	702,767	705,679
 NET INCOME/(EXPENDITURE)	10,984	(23,588)	(12,604)
Transfers between funds	<u>(23,588)</u>	<u>23,588</u>	<u>-</u>
Net movement in funds	(12,604)	-	(12,604)
 RECONCILIATION OF FUNDS			
Total funds brought forward	194,162	-	194,162
	<u>181,558</u>	<u>-</u>	<u>181,558</u>
TOTAL FUNDS CARRIED FORWARD	<u>181,558</u>	<u>-</u>	<u>181,558</u>

AXIS COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020	6,451	11,033	15,975	19,403	52,862
Additions	-	1,083	22,986	21,182	45,251
Disposals	<u>(6,451)</u>	<u>(200)</u>	<u>(1,530)</u>	<u>(1,871)</u>	<u>(10,052)</u>
At 31 March 2021	<u>-</u>	<u>11,916</u>	<u>37,431</u>	<u>38,714</u>	<u>88,061</u>
DEPRECIATION					
At 1 April 2020	1,673	5,545	13,391	10,026	30,635
Charge for year	258	657	6,744	12,696	20,355
Eliminated on disposal	<u>(1,931)</u>	<u>(64)</u>	<u>(1,319)</u>	<u>(1,871)</u>	<u>(5,185)</u>
At 31 March 2021	<u>-</u>	<u>6,138</u>	<u>18,816</u>	<u>20,851</u>	<u>45,805</u>
NET BOOK VALUE					
At 31 March 2021	<u>-</u>	<u>5,778</u>	<u>18,615</u>	<u>17,863</u>	<u>42,256</u>
At 31 March 2020	<u>4,778</u>	<u>5,488</u>	<u>2,584</u>	<u>9,377</u>	<u>22,227</u>

10. STOCKS

	31.3.21	31.3.20
	£	£
Stocks	<u>1,000</u>	<u>1,000</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	-	30,300
Prepayments and accrued income	<u>4,855</u>	<u>3,455</u>
	<u>4,855</u>	<u>33,755</u>

AXIS COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	-	322
Social security and other taxes	-	11,821
Accruals and deferred income	<u>4,124</u>	<u>2,742</u>
	<u>4,124</u>	<u>14,885</u>

13. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	51,560	4,737	85,180	141,477
Designated Funds	<u>130,000</u>	-	-	<u>130,000</u>
	181,558	4,737	85,180	271,477
Restricted funds				
Counselling Shropshire (SCCG & MOJ)	-	39,776	(39,776)	-
Counselling Telford & Wrekin (T&W CCG & MOJ)	-	36,507	(36,507)	-
ISVA	-	30,166	(30,166)	-
HM Prison Stoke Heath	-	(2,301)	2,301	-
Parental Advisor	-	(18,968)	18,968	-
	-	85,180	(85,180)	-
TOTAL FUNDS	<u>181,558</u>	<u>89,917</u>	<u>-</u>	<u>271,477</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	10,702	(5,965)	4,737
Restricted funds			
Counselling Shropshire (SCCG & MOJ)	194,016	(154,240)	39,776
Counselling Telford & Wrekin (T&W CCG & MOJ)	211,799	(175,292)	36,507
ISVA	611,331	(581,165)	30,166
HM Prison Stoke Heath	-	(2,301)	(2,301)
Parental Advisor	-	(18,968)	(18,968)
	<u>1,017,146</u>	<u>(931,966)</u>	<u>85,180</u>
TOTAL FUNDS	<u>1,027,848</u>	<u>(937,931)</u>	<u>89,917</u>

AXIS COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	64,162	10,986	(23,590)	51,558
Designated Funds	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>
	194,162	10,986	(23,590)	181,558
Restricted funds				
Counselling Shropshire (SCCG & MOJ)	-	5,217	(5,217)	-
Counselling Telford & Wrekin (T&W CCG & MOJ)	-	(11,715)	11,715	-
ISVA	-	(67)	67	-
HM Prison Stoke Heath	-	220	(220)	-
Parental Advisor	<u>-</u>	<u>(17,245)</u>	<u>17,245</u>	<u>-</u>
	<u>-</u>	<u>(23,590)</u>	<u>23,590</u>	<u>-</u>
TOTAL FUNDS	<u>194,162</u>	<u>(12,604)</u>	<u>-</u>	<u>181,558</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,896	(2,910)	10,986
Restricted funds			
Counselling Shropshire (SCCG & MOJ)	114,389	(109,172)	5,217
Counselling Telford & Wrekin (T&W CCG & MOJ)	132,175	(143,890)	(11,715)
ISVA	421,575	(421,642)	(67)
HM Prison Stoke Heath	11,040	(10,820)	220
Parental Advisor	<u>-</u>	<u>(17,245)</u>	<u>(17,245)</u>
	<u>679,179</u>	<u>(702,769)</u>	<u>(23,590)</u>
TOTAL FUNDS	<u>693,075</u>	<u>(705,679)</u>	<u>(12,604)</u>

AXIS COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	64,162	15,723	61,590	141,475
Designated Funds	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>
	194,162	15,723	61,590	271,475
Restricted funds				
Counselling Shropshire (SCCG & MOJ)	-	44,993	(44,993)	-
Counselling Telford & Wrekin (T&W CCG & MOJ)	-	24,792	(24,792)	-
ISVA	-	30,099	(30,099)	-
HM Prison Stoke Heath	-	(2,081)	2,081	-
Parental Advisor	<u>-</u>	<u>(36,213)</u>	<u>36,213</u>	<u>-</u>
	<u>-</u>	<u>61,590</u>	<u>(61,590)</u>	<u>-</u>
TOTAL FUNDS	<u>194,162</u>	<u>77,313</u>	<u>-</u>	<u>271,475</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,598	(8,875)	15,723
Restricted funds			
Counselling Shropshire (SCCG & MOJ)	308,405	(263,412)	44,993
Counselling Telford & Wrekin (T&W CCG & MOJ)	343,974	(319,182)	24,792
ISVA	1,032,906	(1,002,807)	30,099
HM Prison Stoke Heath	11,040	(13,121)	(2,081)
Parental Advisor	<u>-</u>	<u>(36,213)</u>	<u>(36,213)</u>
	<u>1,696,325</u>	<u>(1,634,735)</u>	<u>61,590</u>
TOTAL FUNDS	<u>1,720,923</u>	<u>(1,643,610)</u>	<u>77,313</u>

Designated Fund

This is a contingency fund to mitigate against the risk of loss or delay of funding.

Counselling Shropshire

Funds from Shropshire CCG and Ministry of Justice cover counselling costs in the area of Shropshire for anyone over the age of 13 years, who have suffered sexual abuse, either historical or present. Axis works with a specific therapy that all counsellors are specially trained in.

AXIS COUNSELLING

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

13. MOVEMENT IN FUNDS - continued

Counselling Telford & Wrekin

Funds from Telford and Wrekin CCG and Ministry of Justice cover counselling costs in the area of Telford & Wrekin for anyone over the age of 13 years, who have suffered sexual abuse, either historical or present. Axis works with a specific therapy that all counsellors are specially trained in.

Independent Sexual Violence Advisor (ISVA)

Funding is provided by the PCC to work with anyone who has been a victim of sexual trauma. ISVAs work with the client from the initial trauma through to the courts. Sometimes a court case is not appropriate, and the client will be "held" by the ISVA, and then signposted to the Counselling side of Axis.

H M Prison Stoke Heath

Axis provides counselling to inmates who have experienced historical sexual trauma, as well as generic counselling.

Parental Advisor

This is a position for the ISVA to aid and support the parent of a child who has been sexually abused, usually children under the age of 11.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

AXIS COUNSELLING**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts, donations and grants	1,026,956	691,893
Investment income		
Deposit account interest	<u>892</u>	<u>1,182</u>
Total incoming resources	1,027,848	693,075
EXPENDITURE		
Charitable activities		
Wages	677,776	508,583
Social security	53,588	38,609
Pensions	12,423	8,216
Rent	33,858	31,815
Insurance	4,799	3,708
Telephone	30,655	12,121
Postage and stationery	10,477	8,428
Sundries	2,077	628
Travel, parking etc	7,293	14,238
Administrative and IT	14,105	15,192
Training	35,116	24,797
Clinical supervision	12,703	10,280
Professional fees	6,156	6,040
Room hire	1,029	4,263
Repairs and renewals	882	974
Accountancy fees	6,125	7,280
Bank charges	147	95
Independent examination fees	-	2,119
Audit fees	3,500	-
Depn of improvements to property	258	258
Depn of plant & machinery	657	610
Depn of fixtures & fittings	6,744	1,330
Depn of computer equipment	12,696	6,095
Loss on sale of tangible fixed assets	<u>4,867</u>	<u>-</u>
	937,931	705,679
Total resources expended	<u>937,931</u>	<u>705,679</u>
Net income/(expenditure)	<u>89,917</u>	<u>(12,604)</u>