

BCPC

England & Wales · Charity number 1075620

Details

Other names	BATH CENTRE FOR PSYCHOTHERAPY AND COUNSELLING
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Status	Registered
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Legal form	Charitable company
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Company number	03768246
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Registered	1999-05-21
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Register	View on the Charity Commission register
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Contact

Address	Bcpc 1 Trim Bridge Bath Somerset BA1 1HD
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Phone	01225429720
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Email	admin@bcpc.org.uk
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Website	www.bcpc.org.uk
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Activities

Objects: TO PROMOTE THE PRESERVATION AND PROTECTION OF MENTAL HEALTH, TO ADVANCE EDUCATION AND TO RELIEVE PERSONS SUFFERING FROM PSYCHOLOGICAL OR EMOTIONAL ILLNESS BY:(1) EDUCATING, TRAINING, QUALIFYING, SETTING STANDARDS OF PRACTICE FOR AND SUPPORTING PSYCHOTHERAPISTS AND COUNSELLORS THROUGH THE PROVISION OF COURSES, CLASSES, SEMINARS WORKSHOPS AND CONFERENCES ON THE SUBJECT OF PSYCHOTHERAPY AND COUNSELLING AND THROUGH THE PROMOTION OF AN ASSOCIATION OF STUDENTS, TRAINEES, PSYCHOTHERAPISTS AND COUNSELLORS;(2) PROVIDING COUNSELLING AND PSYCHOTHERAPY FOR THOSE SUFFERING FROM PSYCHOLOGICAL OR EMOTIONAL ILLNESS; ASSESSING THE NEEDS OF MEMBERS OF THE PUBLIC REQUIRING COUNSELLING OR PSYCHOTHERAPY AND MAKING SUCH REFERRALS AS ARE DEEMED APPROPRIATE;(3) UNDERTAKING RESEARCH INTO AND THE STUDY OF PSYCHOLOGICAL OR EMOTIONAL ILLNESS AND THE THEORY AND PRACTICE OF PSYCHOTHERAPY AND COUNSELLING AND PUBLISHING THE USEFUL RESULTS OF SUCH RESEARCH AND STUDY;(4) TO DO ALL SUCH OTHER ACTS AND THINGS AS ARE OR MAY BE INCIDENTAL OR CONDUCTIVE TO THE ATTAINMENT OF THE OBJECT OR ANCILLARY THERETO AND TO FORMULATE, PREPARE AND ESTABLISH SCHEMES THEREFORE PROVIDED THAT ALL THE ACTIVITIES OF THE CHARITY SHALL BE OF A CHARITABLE NATURE.

Activities: Psychotherapy & Counselling training

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BATH AND NORTH-EAST SOMERSET
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£658,742	£648,510	£584,256	9
2024-08-31	£602,276	£622,779	£574,024	9
2023-08-31	£571,673	£611,153	£594,527	9
2022-08-31	£580,480	£615,157	£634,007	10
2021-08-31	£555,370	£524,241	£668,684	8

Trustees

Name	Role	Appointed
Frankie McGibney		2018-04-14
Jill Shearer		2023-11-25
John Barrett		2022-12-05
Mark Francis Ames		2025-01-10
Martin Lee Gledhill		2022-10-20
Sarah Shatwell		2026-03-04

BCPC

England & Wales - Charity number 1075620

Accounts

B C P C

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

31 AUGUST 2025

Company Registration Number: 03768246
Charity Number: 1075620

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FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2025

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2025

BCPC continues to thrive under the leadership of our Director, Rhianwen Gilson. The carefully curated handover with Tree Staunton has enabled her to provide both continuity through her own voice, but also to discern what might need to “change to remain the same”. Thank you Rhianwen for all that you do. Demand for student places has remained strong, despite the pressures in the general economy, our three Foundation and our Psychotherapy Course were over-subscribed.

Our levels of staff turnover remain low, with minimal external recruitment required, partly as a result of our tutor progression model whereby tutors generally join the organisation at the Foundation training level and then progress over time to their areas of clinical and training expertise. Wherever possible, we have sought to pair new and more experienced tutors in the teaching of our courses in order to provide greater continuity, and this model continues to work well in building strong tutor teams across the Foundation and professional trainings.

Juliette and Lydia have continued to ensure the office offers an approachable environment, ensuring tutors and students are supported throughout the year. The office has seen a change this year with Karen Iles leaving the Finance Manager role after many years. She has left the finances in a good place with a Balanced Budget and appropriate Reserves. We would like to acknowledge the dedication and sensitivity that she brought to the role. Clive Barker has joined as our new Finance Manager and brings to role considerable experience and insight. In continuing Karen's good work, the new 2025-26 Budget, is planned to deliver a surplus. He has also produced a new Investment Strategy which will hopefully deliver better returns, whilst keeping our funds safe.

The end of year accounts report a small £10,233 surplus on a turnover of £657,742. This has enabled us to increase our general reserve, this provides the charity with some cover for any unforeseen events. After 2 years of deficits (resulting from a number of factors) I am extremely pleased to be able to report the surplus.

The spend on Low Cost Services has increased to £4,944 for this year. This is good progress and shows us targeting one of the main purposes of the charity. This spend has resulted in the Low Cost Therapy Fund reserve reducing to £4,322. During 2025-26 the organisation needs to look into identifying funds to boost this reserve to ensure we can continue supporting members of the public who need support but who do not have the funds to pay for them at market prices.

Our students remain the focus of our work and we take pride in the competence, confidence and ethical soundness our graduates continue to display and then extend to their support of clients. The various courses are well regarded, this is a reflection of all involved, staff and students alike. I am pleased to state that 27 students (Counselling 16, Psychotherapy 11) graduated in 2024-25.

This year I have taken over as Chair. I would like to thank the outgoing chair, David Presswell, for his hard work over previous years, which he always conducted with a gentle but incisive touch. He has left the organisation in a good place. I continue to appreciate the four trustees' voluntary investment in BCPC, their skills and experience ensure that the necessary governance is in place. This year we welcome Mark Ames to that team, who brings with him a long career in student support services in higher education. I would also like to acknowledge the numerous BCPC Members who give voluntarily of their time and experience as Committee Members. Our governance would not be possible without them and, on behalf of our Board and Management, I would like gratefully to acknowledge the work they do. Finally, in an increasingly febrile world, the inner and outer work that we are all committed to at BCPC seems all the more imperative.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2025

BCPC Board of Trustees, October 2025

Objectives and Activities of the Charity

The objects of the organisation, as set out in the Memorandum and Articles of Association are:

'To promote the preservation and protection of mental health, to advance education and to relieve persons suffering from psychological or emotional illness by:

(1) Educating, training, qualifying, setting standards of practice for and supporting psychotherapists and counsellors through the provision of courses, classes, seminars workshops and conferences on the subject of psychotherapy and counselling, leading to recognised qualifications to practise in these areas, as well as through the promotion of an association for students, trainees, and a professional community of practice for psychotherapists and counsellors;

(2) Providing counselling and psychotherapy for those suffering from psychological or emotional illness; assessing the needs of members of the public requiring counselling or psychotherapy and making such referrals as are deemed appropriate; as well as providing skilled practitioners for nurturing better relationships at all levels*;

(3a) Undertaking research into and the study of psychological or emotional well-being and illness and the theory and practice of psychotherapy, counselling and human relationships at all levels*, and publishing the useful results and findings of such research and study;

(3b) To model and reflect the approaches we teach and espouse in our own organisation and trainings;

(4) To do all such other acts and things as are or may be incidental or conducive to the attainment of the object or ancillary thereto and to formulate, prepare and establish schemes therefore provided that all the activities of the Charity shall be of a charitable nature.

* by relationships at all levels we mean both: a) cognitive, emotional, physical and spiritual; and b) personal, inter-personal, couples, families, groups, teams, organisations, systems, transpersonal and ecological.

Public Benefit Reporting

The trustees have paid due regard to the Charity Commission's guidance on Public Benefit in deciding what activities the charity should undertake.

The principles of Public Benefit are:

- there must be an identifiable benefit which is related to the aims of the charity; and,
- benefit must be to the public or section of the public.

Taking the aims of the charity in turn, these requirements are addressed below:

Objective 1 was pursued in various forms – training courses, workshops, Continuing Professional Development courses and speaker day/conferences; a rigorous network of committees for maintaining standards of training, ethics, the reaccreditation of graduate members and;

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2025

professional practice rooms for consultation to members of the public – and this activity delivered the following public benefits in 2024/25.

- qualified counsellors and psychotherapists of a high standard with ongoing professional support and standards monitoring were trained and entered professional practice in the community. This benefits all members of the public seeking mental health care of this type. Therapists often operate sliding fee scales linked to income, thus not excluding users on the grounds of poverty.
- members of the public could train and educate themselves in counselling and psychotherapy with BCPC, at a level appropriate to their interests and financial resources
- members of the community of graduate counsellors and psychotherapists have been able to attend professional workshops and talks at BCPC in order to further their knowledge and skills in their professional practice.

Objective 2 was pursued via the provision of a free referral service (the RS) to the public, which helps identify and refer them to appropriate therapists. The benefits of these services to the public are self evident and do not exclude users on the grounds of low income.

Objective 3 leads to the furtherance of publicly available knowledge and skills in the application of counselling and psychotherapy, thus providing obvious public health benefits.

Objective 4 has been pursued via the delivery of the BCPC low cost counselling scheme which has a dual purpose of providing counselling to senior citizens and those on low income whilst providing invaluable experience to student practitioners. The scheme had another successful year, with 50 clients benefiting from the service and each seeing students for blocks of 10 weeks. This has been advertised through local GP surgeries, community centres, universities, and other public sites. This year Designated reserves were used to provide additional ongoing sessions to the growing number of clients presenting with more complex needs.

Review of Activities and Performance

The academic year 2024/25 saw solid student numbers across all courses. The Foundation year, a gateway to both the counselling and psychotherapy professional training, as well as a self-development year, had a full intake. Demand for professional training is stable and all training took place in person in the BCPC building.

Feedback from the external examiners for both professional trainings was both supportive and excellent and contributes to organisational confidence in BCPC's high standards across all its courses and professional trainings. The organisation invests in its community of staff and consequently the standard of tutors employed is very high, contributing greatly to the richness of the student experience and learning. Staff were supported to undertake additional training as requested and new and experienced tutors alike benefited from further training in working with groups.

The Director and the Finance Manager meet weekly to discuss financial and business matters relating to the running of the organisation. The BCPC Management Team, comprising the Director and Course Leaders, meets fortnightly to discuss current and strategic curriculum matters and to ensure the continued health of the Foundation course and the professional trainings.

The BCPC committee members (sub-committees of the Trustees) continued to work hard to support the organisation and its members across a broad range of organisational activity. These committees are the Training Committee, Re-accreditation Committee, Referral Service & Low-Cost Counselling Committee and Diversity, Standards and Ethics Committee. These committees remain a vital part of the BCPC organisational structure.

The BCPC Spring Conference and Graduation Ceremony was held in May 2025. We were delighted that former Director of Studies and founder of BCPC Peter Hawkins and co-founder Judy Ryde were the guest speakers. It was well attended and members were interested to hear about what has changed since the starting of BCPC in 1984, and what the future could look like.

The BCPC graduation ceremony was a very moving occasion and celebrated the qualification of 13 counsellors and 6 psychotherapists together with family, peers, BCPC staff and tutors and BCPC trustees. A total of 27 students graduated in counselling and psychotherapy during the year.

Over 100 people attended the 5 CPD events held this year. The topics included an Introduction to Food Addiction, Creative Writing for Therapeutic Purposes, Offering a Therapeutic Space for Autistic Clients, A Compassionate Approach to Psychotherapy and Gender, Power, Privilege and the Therapeutic Encounter.

The BCPC Referral Service and its 'Find a Therapist' facility continued to be in high demand as did the Low-Cost Counselling service operated by BCPC counselling and psychotherapy students.

1. Objectives for the year 2024/25

The main objectives for the academic year were addressed as follows:

- The Low-Cost Counselling Service continued to deliver services to those in need in the local community. Increased advertising was focussed on local agencies, community groups, charitable organisations and local shops leading to an increase in visibility for the service and a steady flow of referrals through the year. All suitable clients who contacted the service received counselling support. Seven individuals with complex needs were subsidised for weekly therapy for a period of up to 6 months.
- BCPC continued to offer a free referral service to members of the public with increased service users across Bath, Bristol and the wider Southwest area.
- BCPC offered Continuing Professional Development opportunities to members across a range of issues both in person and online through the academic year, and these were well attended. BCPC continues to encourage its graduates to successfully publish their research in relevant professional journals.
- BCPC hosted the Spring Conference with an external speaker followed by the presentation of graduate awards.
- The increased support for students with Specific Learning Difference was consolidated and benefitted a number of students across the Foundation courses and the professional trainings.
- Membership of the organisation remained strong.
- A BCPC bursary was awarded to an applicant from a racially marginalised group and in genuine financial need, with a view to bringing underrepresented groups into the profession.

2. Student numbers in 2024/25

The table below shows start of year student numbers for the last three years:

	2024/25	2023/24	2022/23
Foundation	54	54	54
Counselling			
- Year 1	15	17	16
- Year 2	13	14	25
- Year 3	23	23	30
Psychotherapy			
- Psychotherapy Year 1	18	16	18
- Module 1 (start of M.A.)	13	18	13
- Modules 2&3	26	24	22
- Module 4	12	10	16
- Module 4S (5)	43	34	28
Total	217	220	222

For the academic year 2025/26 226 are enrolled.

3. Financial review**3.1 Background**

A charity must classify the income it receives as either 'unrestricted' (no special restrictions have been placed on the income and it can be spent as the trustees see fit) or as 'restricted', where the donor places explicit restrictions on the future use of the money.

The surplus of income over expenditure in any year is termed Net Income for a charity (in other organisations this is called Profit) and this gives rise to an accumulated reserve at the year-end, called a 'fund'. A fund is not simply cash, but rather all assets minus all liabilities.

A fund is akin to a ring-fenced pot of money. A charity may have several funds due to it having to keep track of how it received and spent different pots of money in complying with any special conditions on their use. BCPC's main unrestricted fund is called the General fund – this is where most of the training and membership activities are recorded. The funds are all listed in the accounts and summarised in the table below at section 3.3.

3.2 Income and expenditure in the year

The unrestricted General fund, trading results for 2024/25 report a surplus of £10,233 (2023/24: deficit of £20,503). This improved position was achieved by increasing income by 9% whilst keeping cost increases down to 4%. Foundation Course fees were reviewed and increased to align with the market and application levels were maintained.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2025**

No significant increases occurred with Expenditure this year. Good budget management has occurred, and expenditure kept to a minimum. Salary increases were set at 2.5%, the lower end of that agreed for the Universities and Colleges. The surplus will be transferred to General Funds. The surplus of £10,233 was slightly better than the planned budget (£7,439 surplus).

Two Listening Skills courses took place this year. Take up was good with 16 students undertaking the on-line course and 18 students attending the in person course. Applications to the Foundation course were high with all 54 places filled with a waiting list.

The Psychotherapy Year 1 course was full with 18 students. The Counselling Year 1 course numbers were disappointing with only 15 attending. This low take up was discussed internally and a different approach implemented in 2025, this has been successful with 17 students starting in September 2025.

The Director organised 5 popular CPD events online and in person which were well attended. Spring Conference was held in the building which generated a small amount of income. The Referral Service income obtained this year was £10,850, more than last year (£9,908) and the budget (£10,000). The Low Cost Service generated £2,181 slightly more than last year (£1,776).

Overspends were reported surrounding the National Insurance change and Repairs and Maintenance (roof and boiler works). These have been negated by underspends in General Office costs and Reviews and Audits.

The Low Cost Therapy Fund exists to support more complex clients. In these circumstances BCPC pay experienced psychotherapists in training a top up amount to match their prescribed trainee rate to support clients who cannot afford market rates. In 2024/25 £4,944 was paid to these trainees, this will be funded by a transfer from this reserve.

There are 2 restricted reserves held by BCPC, these total £3,355. The Low Cost Service Fund (previously Community of Practice (CoP) fund) supports low cost service referrals who have more complex requirements than can be accommodated within the current service and the BCPC Hardship Fund (previously Student Representative Group (SRG) fund). No expenditure or income has occurred in the restricted reserves in 2024/25.

3.3 Reserves position at the year-end

The General fund has increased to £546,581 at the end of August 2025. The increase from £531,405 is due to the surplus on the general account and the transfer from the Low Cost Therapy Fund. A £30,000 Unrestricted Property Fund (for maintenance of the building) remains at 31 August 2025 with no transactions occurring in this financial year.

There were no transfers from Restricted Funds.

The unrestricted and restricted funds position at the year end is shown in the table below.

	At 31.8.25	At 31.8.24
Unrestricted funds:	£	£
- General	546,581	531,405
- Designated	34,322	39,266
	580,903	570,671

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2025**

Restricted funds:

- Low Cost Service Fund	26	26
- BCPC Hardship Fund	3,327	3,327
Total funds	584,256	574,024

The Trustees have reviewed the charity's reserves policy to have free reserves - that is unrestricted funds free of long term encumbrance, such as being invested in fixed assets. Due to the amount of cash held in the business due to courses being paid in advance it is considered that reserves should be equal to three months of annual running costs. This equates to £164,446 (based on 2024/25 running costs). At the end of this financial year the free reserves are £143,618.

The Trustees are committed to increasing the general reserve in future years (in accordance with what has happened in 2024/25). This will result in the free reserves growing steadily over the next few years towards the current target of 3 months, enabling the charity to be able to cover any sudden unforeseen increase in expenditure. The charity's 'on-going' status has been reviewed in setting the new budget and the Trustees and the Directors are content that, with the current plans and reserves, that the organisation will continue as an 'on-going' concern.

Plans for Forthcoming Academic year 2025/26

- To continue to promote the Low-Cost Counselling Service widely and ensure it is known by, available to, and accessed by, vulnerable individuals in our community. In achieving this seeking additional funds to ensure that it is long term financially viable,
- To continue to ensure access to the BCPC Referral Service to all potential clients in Bath, Bristol, and the surrounding areas in the Southwest.
- To develop a rich and varied programme of Continuing Professional Development that supports Counselling and Psychotherapy professionals to develop their practice, build their expertise and become aware of new areas of research
- To hold a Spring Conference that develops contemporary themes alongside the BCPC Graduation ceremony
- To maintain strong organisational membership levels
- To continue to promote a BCPC Bursary for those applicants from racially marginalised groups and in genuine financial need
- To continue to monitor the structure that supports students with Specific Learning Differences to access learning at BCPC
- To review and develop our internet presence in the counselling and psychotherapy training marketplace.
- To review office processes in order to ensure data is held efficiently and effectively on stable ICT platforms.

Structure, Governance and Management

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2025

1. The charity is governed by a Memorandum and Articles of Association, with accompanying bylaws. The charity is also a company limited by guarantee.
2. New trustees are elected at the Annual General Meeting (AGM). All trustees have to retire after three years but are eligible to stand for immediate re-election. Between AGMs, the trustees can co-opt new trustees, however, such co-opted trustees must be confirmed in their appointment through election at the subsequent AGM.
3. New trustees are inducted through a process including meetings with the senior management staff and trustees, and the circulation of many relevant documents such as minutes of previous trustees' meetings, management accounts and annual accounts. A copy of the full induction procedure is available from the office.
4. Trustees are mainly recruited through appeals to the graduate membership, as it is stated in the bylaws that there should be at least two psychotherapy graduates and at least two counselling graduates of the organisation amongst the trustees. In addition, there should be at least two non-member trustees on the Board, who may be recruited through personal recommendation and subsequent approach, or through advertising in relevant press.
5. The trustees meet at least termly, or as the immediate situation demands. The Director reports to the trustees, and their work is directed through resolutions passed at these meetings. If matters requiring direction arise between meetings, the senior management are advised directly by the Chair of Trustees. Additionally, the bylaws indicate that a number of subcommittees also take responsibility for specific areas, including training standards, ethics and re-accreditation. Terms of reference for all subcommittees and job descriptions for senior management roles are in place.
6. The charity is subject to review by various external organisations:
 - The Charity Commission
 - Companies House
 - United Kingdom Council for Psychotherapy (UKCP)
 - British Association for Counselling and Psychotherapy (BACP)
 - Middlesex University

These organisations all impose various operating practices on the organisation to maintain its professional relationship and standing, and these form part of the job descriptions of the senior executive managers of the organisation.
7. The charity has no subsidiaries. The main partnership work currently undertaken in pursuit of its charitable objectives is the provision of qualifications accredited by BACP, UKCP and Middlesex University.
8. A risk policy has been created by the trustees. The policy states that in order to reduce risk in accordance with operational requirements, the following principles apply:
 - a) Insurance - policies will be at a level of cover recommended by the insurance company, with excess payments at or below £500.
 - b) Reserves – a process of rebuilding our reserves has been taking place following the acquisition of permanent freehold premises in 2014. This year we are below the General Reserves target. Plans are in place to increase this over the next few years.
 - c) Financial Control - a budget is set each year, with the aim as a minimum to break even over the year. Trustees will monitor the developing financial situation termly. Two signatories will authorise all financial transactions.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2025

- d) Risk register - a register of risks shall be maintained and be reviewed by the trustees annually.

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of BCPC Bath Centre for Psychotherapy and Counselling for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom 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 income and expenditure of the charitable company for that period. 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 judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Registered office:

1 Trim Bridge
Bath
BA1 1HD

Signed by order of the
Trustees

.....
Martin Gledhill
on behalf of
BCPC Board of Trustees

B C P C

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2025

Approved by the Trustees on

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

1. The name of the charity is Bath Centre for Psychotherapy and Counselling. The organisation is incorporated as a company limited by guarantee under the name BCPC.
2. The charity registration number is 1075620. The company registration number (registered in England and Wales) is 03768246.
3. The principal office (and registered office) is located at: 1 Trim Bridge, Bath, BA1 1HD.
4. At the time of this report, the Trustees and Corporate Directors of the organisation were:
 - Martin Gledhil - Chair
 - Frankie McGibney
 - John Barrett
 - Jill Shearer
 - Mark Ames
5. The senior manager of the organisation to whom the day-to-day management of the charity is delegated was Rhianwen Gilson.
6. The independent examiner appointed for the current year is: Joshua Kingston BSc ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.
7. The bankers for the organisation are: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the trustees of B C P C ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

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

Since the Company'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 member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

BCPC

England & Wales - Charity number 1075620

Accounts

B C P C

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

31 AUGUST 2024

Company Registration Number: 03768246
Charity Number: 1075620

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YEAR ENDED 31 AUGUST 2024

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REPORT FROM THE CHAIR OF TRUSTEES

YEAR ENDED 31 AUGUST 2024

BCPC continues to thrive under the leadership of our new Director, Rhianwen Gilson. Demand for student places has remained strong, despite the pressures in the general economy, and our three Foundation Courses and our Psychotherapy Course were heavily over-subscribed this year. It was only with the applications for our Counselling Course we saw any softening.

Our levels of staff turnover remain low, with minimal external recruitment required, partly as a result of our tutor progression model whereby tutors generally join the organisation at the Foundation training level and then progress over time to their areas of clinical and training expertise. Wherever possible, we have sought to pair new and more experienced tutors in the teaching of our courses in order to provide greater continuity, and this model continues to work well in building strong tutor teams across the Foundation and professional trainings.

In the office, Juliette and Lydia have continued to make sure everything runs smoothly, including personally stepping in – with Rhianwen – as we sought new cleaning contractors after the sad and sudden death of Radek Kupiec, who had been with us for many years. Thanks to both of them and to our long-serving and much-appreciated Finance Manager, Karen Iles. This year she continued to maintain her characteristically meticulous and fair grip on our finances despite undergoing a hip-replacement. Karen is due to leave BCPC in early 2025 and we wish her well.

Karen leaves our finances in good shape with a substantial improvement in last year's deficit that is, once again, set against strong levels of cash flow and reserves. Our hope and intention is to move into surplus in the coming year, so as to provide us with a more substantial buffer of income against the unforeseen. We therefore continue to investigate other cash-generating initiatives over and above any increase in fees.

Our students remain the focus of our work and we take pride in the competence, confidence and ethical soundness our graduates continue to display – and then to extend to their support of clients. But there is always more we can do and this past year we have introduced Student Voice groups across all years and all our courses. The Training Committee comprising BCPC graduates and the senior staff team, is constantly reviewing how we best respond to feedback organisationally. As a result, this year we have made improvements to the functionality of the website so as to provide students with a more responsive resource. It is ongoing work which has only been made possible by last year's investment in our website's architecture.

The Board of Trustees was sad this year to say goodbye to John Macdonald, who has not only served as a trustee for a number of years but has, for far longer than that, used his knowledge of the building trade to provide practical, expert and timely advice on our Trim Bridge offices. Thank you, John. We were, however, delighted to be joined at the end of 2023 by Jill Shearer, a BCPC graduate, and we hope she will soon be joined by others as we seek those with the necessary skills and professional portfolio to broaden and enhance our trustee oversight.

Finally, I would like to acknowledge the numerous BCPC Members who give voluntarily of their time and experience as Committee Members. Our governance would not be possible without them and, on behalf of our Board and Management, I would like gratefully to acknowledge the work they do.

This marks my last report as Chair. I now hand the reins to our trustee, Martin Gledhill, who I feel sure will do an excellent job. For me, it has been a pleasure and an honour to take this role. I thank BCPC for that opportunity and wish all who work for or train with our organisation all the very best for the coming years.

David Presswell, Chair
BCPC Board of Trustees, October 2024

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

Objectives and Activities of the Charity

The objects of the organisation, as set out in the Memorandum and Articles of Association are:

'To promote the preservation and protection of mental health, to advance education and to relieve persons suffering from psychological or emotional illness by:

(1) Educating, training, qualifying, setting standards of practice for and supporting psychotherapists and counsellors through the provision of courses, classes, seminars workshops and conferences on the subject of psychotherapy and counselling, leading to recognised qualifications to practise in these areas, as well as through the promotion of an association for students, trainees, and a professional community of practice for psychotherapists and counsellors;

(2) Providing counselling and psychotherapy for those suffering from psychological or emotional illness; assessing the needs of members of the public requiring counselling or psychotherapy and making such referrals as are deemed appropriate; as well as providing skilled practitioners for nurturing better relationships at all levels*;

(3a) Undertaking research into and the study of psychological or emotional well-being and illness and the theory and practice of psychotherapy, counselling and human relationships at all levels*, and publishing the useful results and findings of such research and study;

(3b) To model and reflect the approaches we teach and espouse in our own organisation and trainings;

(4) To do all such other acts and things as are or may be incidental or conducive to the attainment of the object or ancillary thereto and to formulate, prepare and establish schemes therefore provided that all the activities of the Charity shall be of a charitable nature.

* by relationships at all levels we mean both: a) cognitive, emotional, physical and spiritual; and b) personal, inter-personal, couples, families, groups, teams, organisations, systems, transpersonal and ecological.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

Public Benefit Reporting

The trustees have paid due regard to the Charity Commission's guidance on Public Benefit in deciding what activities the charity should undertake.

The principles of Public Benefit are:

- there must be an identifiable benefit which is related to the aims of the charity; and,
- benefit must be to the public or section of the public.

Taking the aims of the charity in turn, these requirements are addressed below:

Objective 1 was pursued in various forms – training courses, workshops, Continuing Professional Development courses and speaker day/conferences; a rigorous network of committees for maintaining standards of training, ethics, the reaccreditation of graduate members and; professional practice rooms for consultation to members of the public – and this activity delivered the following public benefits in 2023/24.

- qualified counsellors and psychotherapists of a high standard with ongoing professional support and standards monitoring were trained and entered professional practice in the community. This benefits all members of the public seeking mental health care of this type. Therapists often operate sliding fee scales linked to income, thus not excluding users on the grounds of poverty.
- members of the public could train and educate themselves in counselling and psychotherapy with BCPC, at a level appropriate to their interests and financial resources (doing anything from a one day workshop up to a long term professional diploma / MA).
- members of the community of graduate counsellors and psychotherapists have been able to attend professional workshops and talks at BCPC in order to further their knowledge and skills in their professional practice.

Objective 2 was pursued via the provision of a free referral service (the RS) to the public, which helps identify and refer them to appropriate therapists. The benefits of these services to the public are self-evident and do not exclude users on the grounds of low income.

Objective 3 leads to

- the furtherance of publicly available knowledge and skills in the application of counselling and psychotherapy, thus providing obvious public health benefits.
- assurance that the values and ethos of the organisation are rolled out to members of the public in communications and publications by inclusion of office and administrative staff in the professional training meetings and discussions.

Objective 4 has been pursued via the delivery of the BCPC low cost counselling scheme which has a dual purpose of providing counselling to senior citizens and those on low income whilst providing invaluable experience to student practitioners. The scheme had another successful year, with all students completing blocks of up to 12 weeks with 2-3 clients. This has been advertised through local GP surgeries, community centres, universities, and other public sites. This year Designated reserves were used to provide additional ongoing sessions to the growing number of clients presenting with more complex needs.

Review of Activities and Performance

The academic year 2023/24 saw solid student numbers across all courses. The Foundation year, a gateway to both the counselling and psychotherapy professional training, as well as a self-development year, had a full intake. Demand for the professional trainings is stable and all training took place in person in the BCPC building.

Feedback from the external examiners for both professional trainings was both supportive and excellent and contributes to organisational confidence in BCPC's high standards across all its courses and professional trainings. The organisation invests in its community of staff and consequently the standard of tutors employed is very high, contributing greatly to the richness of the student experience and learning. Staff were supported to undertake additional training as requested and new and experienced tutors alike benefited from further training in working with groups.

The BCPC Management Team, comprising the Director and Course Leaders, meets fortnightly to discuss current and strategic matters and to ensure the continued health of the Foundation course and the professional trainings.

Upgrading of the BCPC website continues with the focus this year being on responding to student feedback and improving student access to resources.

The BCPC committee members (sub-committees of the Trustees) continued to work hard to support the organisation and its members across a broad range of organisational activity. These committees are the Training Committee, Re-accreditation Committee, Referral Service & Low-Cost Counselling Committee and Diversity Standards and Ethics Committee. These committees remain a vital part of the BCPC organisational structure.

The BCPC Spring Conference and Graduation Ceremony was held in May 2024, and we were delighted that Tree Staunton former Director of BCPC and Emeritus Member presented the theme of Being a Therapist in a Time of Climate Breakdown. In this well attended and very thought-provoking morning, Tree considered some of the practice-based implications of becoming a climate aware therapist.

The BCPC graduation ceremony was a very moving occasion and celebrated the qualification of 12 counsellors and 11 psychotherapists together with family, peers, BCPC staff and tutors and BCPC trustees. We are delighted that a total of 40 students graduated in counselling and psychotherapy during the year.

A rich CPD programme included EMDR in the Treatment of Trauma; Relationships in a time of gender fluidity; The Psychological Effects of Racism; Attachment Food and Identity; A Compassionate Approach to Psychotherapy.

The BCPC Referral Service and its 'Find a Therapist' facility continued to be in high demand as did the Low-Cost Counselling service operated by BCPC counselling and psychotherapy students.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2024**

1. Objectives for the year 2023/24

The main objectives for the academic year were addressed as follows:

- The Low-Cost Counselling Service continued to deliver services to those in need in the local community. Increased advertising was focussed on local agencies, community groups, charitable organisations and local shops leading to an increase in visibility for the service and a steady flow of referrals through the year. All suitable clients who contacted the service received counselling support. Five individuals with complex needs were subsidised for weekly therapy for a period of up to 6 months.
- BCPC continued to offer a free referral service to members of the public with increased service users across Bath, Bristol and the wider South West area.
- BCPC offered Continuing Professional Development opportunities to members across a range of issues both in person and online through the academic year, and these were well attended. BCPC continues to encourage its graduates to successfully publish their research in relevant professional journals.
- BCPC hosted the Spring Conference with an external speaker followed by the presentation of graduate awards.
- The increased support for students with Specific Learning Difference was consolidated and benefitted a number of students across the Foundation courses and the professional trainings.
- Membership of the organisation remained strong.
- A BCPC bursary was awarded to an applicant from a racially marginalised group and in genuine financial need, with a view to bringing underrepresented groups into the profession.

2. Student numbers in 2023/24

The table below shows start of year student numbers for the last three years:

	2023/24	2022/23	2021/22
Foundation	54	54	54
Counselling			
- Year 1	17	16	27
- Year 2	14	25	18
- Year 3	33	30	43
Psychotherapy			
- Psychotherapy Year 1	16	18	18
- Module 1 (start of M.A.)	18	13	14
- Modules 2&3	24	22	21
- Module 4	10	16	13
- Module 4S (5)	34	28	15
Total	220	222	223

For the academic year 2024/25 it has been decided to run 3 Foundation Certificate groups and 54 students have been enrolled. We have 226 students enrolled in all.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

3. Financial review

3.1 Background

A charity must classify the income it receives as either 'unrestricted' (no special restrictions have been placed on the income and it can be spent as the trustees see fit) or as 'restricted', where the donor places explicit restrictions on the future use of the money.

The surplus of income over expenditure in any year is termed Net Income for a charity (in other organisations this is called Profit) and this gives rise to an accumulated reserve at the year-end, called a 'fund'. A fund is not simply cash, but rather all assets minus all liabilities.

A fund is akin to a ring-fenced pot of money. A charity may have several funds due to it having to keep track of how it received and spent different pots of money in complying with any special conditions on their use. BCPC's main unrestricted fund is called the General fund – this is where most of the training and membership activities are recorded. The funds are all listed in the accounts and summarised in the table below at section 3.3.

3.2 Income and expenditure in the year

The unrestricted General fund, trading results for 2023/24 show a deficit of £20,503 (2022/23: deficit of £39,480). A good improvement was made on last years' deficit and the budgeted deficit this year. Bank interest rates increased over the year and submission numbers were higher than in previous years resulting in higher income.

Expenditure this year has been impacted by the continuing higher mortgage rate and costs increasing across most headings. The mortgage rate stabilised towards the end of the year and has, in fact, dropped by a small amount in the last month. We generally follow the salary increases that are determined by University & Colleges Employers Association. This year the rise was higher than in previous years, due to the current economic climate. The deficit will be picked up by the General Funds.

Looking in a little more detail, net expenditure can be broken down into the difference between income at £602,276 (2022/23: £571,673) and expenditure of £622,779, (2022/23: £611,153). Income was over the budgeted figure by £9,461.

We ran one Listening Skills course online this year with full places and one course in person, which had lower numbers than we had hoped. Applications to the Foundation course were high with all 54 places filled with a waiting list. One Counselling Year 1 course was run this year with 17 students, Psychotherapy Year 1 had 16 students and MA Module 1 had 17. We aim to have 54 students in 3 groups in Foundation, 18 in each group in Counselling Year 1 & 2, Psychotherapy Year 1 and MA Module 1. Student numbers and enrolment are regularly discussed, and we will be reviewing our marketing process to ensure optimum student numbers.

The Director worked hard to organise several popular CPD events online and in person which were well attended. Spring Conference was held in the building which generated a small amount of income. Room rental income has increased this year. The Referral Service remains busy with steady income and the Low Cost Service generated slightly higher income than last year. The Referral Service and Low Cost Service income is below the expenditure costs and is an area we are considering applying for funding. Interest on our cash balances has been increasing during the year. Submission numbers were high this year.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

Some headings are showing a slight underspend due to savings or not being required. The office staff work hard at getting best value for best cost. Other headings are showing an overspend. The second half of the CMS website work was completed. It was then decided to carry out further work on the website to improve the student resources area. The work was not included in the budget, but it was thought necessary and has made it much easier for students to find the resources they need. We purchased new blinds for the top training room, a new fridge, dishwasher, pc for the basement and soft furnishings for the ground floor training room. Savings were made under headings where contingencies were built in. We did not require the full budget for library, mortgage interest, heat & light, repairs & renewals, recruitment, legal, bad debts or the staff training budget. Reviews & audits were underspent – The BACP review will be carried out in November 24, so in the next financial year. It was decided not to have any decorating carried out this year in the summer as the building is in good order. Expenditure was under the budgeted figure by £11,263.

The charity began the year with a planned deficit budget of £41,219. The charity's performance during the year exceeded overall budgetary expectation with an overall improvement of £20,716. The deficit this year will decrease the General reserves which are held to provide cover for unexpected changes in income and expenditure, allowing us to continue activities. We are expecting to have a small surplus in 2024/25. We are also considering applying for some grant funding to improve the surplus.

Turning to Restricted funds –

Low Cost Service Fund (previously Community of Practice (CoP) fund) – To support low cost service referrals who have more complex requirements than can be accommodated within the current service.

BCPC Hardship Fund (previously Student Representative Group (SRG) fund) – To create a Student Hardship Fund.

3.3 Reserves position at the year-end

We started the year with a General fund of £556,618 and finished with £531,405. The fund's decrease was via an operating deficit for the year.

There were no transfers from Restricted Funds. A transfer of £2,290 was made from the Designated Low Cost therapy fund to the General Fund to cover the cost of low cost service referrals during the year. A further transfer was made from the General Fund to the Designated Low Cost therapy fund of £7,000 to continue supporting Low Cost clients in the coming year and beyond. We supported 5 clients with weekly therapy for up to 6 months, as needed. The Low Cost Service therapy fund is for clients in vulnerable groups in our community, with more complex needs.

The restricted funds can rise or fall from year to year, as finance is raised and spend pursuing our charitable objectives. The unrestricted and restricted funds position at the year end is shown in the table below.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

	At 31.8.24	At 31.8.23
Unrestricted funds:	£	£
- General	531,405	556,618
- Designated	39,266	34,556
	570,671	591,174
Restricted funds:		
- Low Cost Service Fund	26	26
- BCPC Hardship Fund	3,327	3,327
Total funds	574,024	594,527

The Trustees have reviewed the charity's reserves policy to have free reserves - that is unrestricted funds free of long term encumbrance, such as being invested in fixed assets, - equal to four months of annual running costs. This equates to £153,516 and will be held to enable time to implement our contingency plan. At the end of this financial year the free reserves are £130,780. The free reserves this year are under the charity's reserves policy. The Trustees are committed to increasing the free reserves steadily over the next few years to be able to cover sudden increased expenditure, whilst maintaining the Reserves Policy figure.

Plans for Forthcoming Academic year 2024/25

- To continue to promote the Low-Cost Counselling Service widely and ensure it is known by, available to, and accessed by, vulnerable individuals in our community
- To continue to ensure access to the BCPC Referral Service to all potential clients in Bath, Bristol, and the surrounding areas
- To develop a rich and varied programme of Continuing Professional Development that supports Counselling and Psychotherapy professionals to develop their practice, build their expertise and become aware of new areas of research
- To hold a Spring Conference that develops contemporary themes alongside the BCPC Graduation ceremony
- To maintain strong organisational membership levels
- To continue to promote a BCPC Bursary for those applicants from racially marginalised groups and in genuine financial need
- To continue to monitor the structure that supports students with Specific Learning Differences to access learning at BCPC
- To review and develop our marketing strategy across the Foundation course and the professional trainings

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

Structure, Governance and Management

1. The charity is governed by a Memorandum and Articles of Association, with accompanying bylaws. The charity is also a company limited by guarantee.
2. New trustees are elected at the Annual General Meeting (AGM). All trustees have to retire after three years but are eligible to stand for immediate re-election. Between AGMs, the trustees can co-opt new trustees, however, such co-opted trustees must be confirmed in their appointment through election at the subsequent AGM.
3. New trustees are inducted through a process including meetings with the senior management staff and trustees, and the circulation of many relevant documents such as minutes of previous trustees' meetings, management accounts and annual accounts. A copy of the full induction procedure is available from the office.
4. Trustees are recruited through appeals to the graduate membership of the organisation, as it is stated in the bylaws that there should be at least two psychotherapy graduates and at least two counselling graduates of the organisation amongst the trustees. In addition, there should be at least two non-member trustees on the Board, who may be recruited through personal recommendation and subsequent approach, or through advertising in relevant press.
5. The trustees meet at least termly, or as the immediate situation demands. The Director reports to the trustees, and their work is directed through resolutions passed at these meetings. If matters requiring direction arise between meetings, the senior management are advised directly by the Chair of Trustees. Additionally, the bylaws indicate that a number of subcommittees also take responsibility for specific areas, including training standards, ethics and re-accreditation. Terms of reference for all subcommittees and job descriptions for senior management roles are in place.
6. The charity is subject to review by various external organisations:
 - The Charity Commission
 - Companies House
 - United Kingdom Council for Psychotherapy (UKCP)
 - British Association for Counselling and Psychotherapy (BACP)
 - Middlesex University

These organisations all impose various operating practices on the organisation to maintain its professional relationship and standing, and these form part of the job descriptions of the senior executive managers of the organisation.
7. The charity has no subsidiaries. The main partnership work currently undertaken in pursuit of its charitable objectives is the provision of qualifications accredited by BACP, UKCP and Middlesex University.
8. A risk policy has been created by the trustees. The policy states that in order to reduce risk in accordance with operational requirements, the following principles apply:
 - a) Insurance - policies will be at a level of cover recommended by the insurance company, with excess payments at or below £500.

B C P C

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

- b) We have been rebuilding our reserves over the past years following the acquisition of permanent freehold premises in 2014. This year we are below the General Reserves target. Plans are in place to increase the General Reserves over the next few years.
- c) Financial control - a budget is to be set each year, with the aim as a minimum to break even over the year. Trustees will monitor the developing financial situation termly. Two signatories will authorise all financial transactions.
- d) Risk register - a register of risks shall be maintained and be reviewed by the trustees annually.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of BCPC Bath Centre for Psychotherapy and Counselling for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom 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 income and expenditure of the charitable company for that period. 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 judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate 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.

Small company provisions

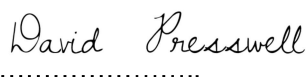
This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Registered office:

1 Trim Bridge
Bath
BA1 1HD

Signed by order of the
Trustees



David Presswell
on behalf of
BCPC Board of Trustees

Approved by the Trustees on 14 November 2024

B C P C

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

1. The name of the charity is Bath Centre for Psychotherapy and Counselling. The organisation is incorporated as a company limited by guarantee under the name BCPC.
2. The charity registration number is 1075620. The company registration number (registered in England and Wales) is 03768246.
3. The principal office (and registered office) is located at: 1 Trim Bridge, Bath, BA1 1HD.
4. At the time of this report, the Trustees and Corporate Directors of the organisation were:
David Presswell - Chair
Frankie McGibney
Martin Gledhill
John Barrett
Jill Shearer – appointed 25.11.23
John Macdonald – served as Trustee until 31.8.24
Ann Burton – resigned 22.9.23
5. The senior manager of the organisation to whom the day-to-day management of the charity is delegated was Rhianwen Gilson.
6. The independent examiner appointed for the current year is: Joshua Kingston BSc ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.
7. The bankers for the organisation are: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.

B C P C

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the trustees of B C P C ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

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

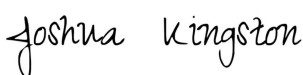
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1Ur



Date: 14 November 2024.....

BCPC

STATEMENT OF FINANCIAL ACTIVITIES (Including income & expenditure account)

YEAR ENDED 31 AUGUST 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Income from:					
Other trading activities	2	35,757	-	35,757	27,263
Charitable activities	3	557,111	-	557,111	540,223
Investment income		9,408	-	9,408	4,187
Total income		602,276	-	602,276	571,673
Expenditure on:					
Charitable activities	4	622,779	-	622,779	611,153
Total expenditure		622,779	-	622,779	611,153
Net income/(expenditure)	6	(20,503)	-	(20,503)	(39,480)
Transfers between funds		-	-	-	-
Net movement in funds		(20,503)	-	(20,503)	(39,480)
Total funds at start of year	14	591,174	3,353	594,527	634,007
Total funds at end of year	14	570,671	3,353	574,024	594,527

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 9 for fund-accounting comparative figures.

The notes on pages 17 to 27 form part of these financial statements.

BCPC**BALANCE SHEET****AS AT 31 AUGUST 2024****Company No: 03768246**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	818,632	834,899
Current assets			
Debtors	11	274,427	240,603
Cash at bank		509,172	494,831
		<u>783,599</u>	<u>735,434</u>
Creditors :			
Amounts falling due within one year	12	(624,147)	(557,194)
Net current assets		<u>159,452</u>	<u>178,240</u>
Creditors : Amounts falling after one year	13	(404,060)	(418,612)
Net assets		<u><u>574,024</u></u>	<u><u>594,527</u></u>
Restricted funds	15	3,353	3,353
Unrestricted funds			
Designated funds	15	39,266	34,556
General funds	15	531,405	556,618
		<u><u>574,024</u></u>	<u><u>594,527</u></u>

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.

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

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

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 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 ~~14 Nov 2024~~... and are signed on their behalf by:

David Presswell

David Presswell
on behalf of BCPC Board of Trustees

The notes on pages 17 to 27 form part of these financial statements.

BCPC**CASHFLOW STATEMENT****AS AT 31 AUGUST 2024**

	Notes	2024 £	2023 £
Operating activities			
Cash flows for operating activities			
Income from other trading activities	A1	35,757	27,263
Cash flows from operating activities			
Income from charitable activities	A2	591,283	535,243
Costs of charitable activities	A3	(608,440)	(603,795)
		18,600	(41,289)
Non-operational cashflows			
Investing activities			
Interest received		9,408	4,187
		9,408	4,187
Financing			
Mortgage repayment		(13,667)	(14,142)
Net cash inflow/(outflow) for the year	B	14,341	(51,244)

The notes on pages 17 to 27 form part of these financial statements.

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a Public Benefit entity.

Along with other similar charities and organisations, the cost of living crisis has brought many uncertainties to the global economy. The impact of this on the charity is highlighted in further detail within the Trustees' annual report. Notwithstanding these uncertainties, the Trustees have chosen to prepare the financial statements on a going concern basis given the free reserves held by the charity and the careful planning of the Trustees.

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.
- c) Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. They are included within support costs.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Equipment, fixtures and fittings - 25% p.a. straight line for electrical items & computer items,

Buildings - 2% p.a. with none in the year of purchase.

Basement tanking - 10% p.a.

Fixed assets under £1,000 are written off in the year of acquisition.

- e) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.
- f) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.
-

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024****1 Accounting policies (continued)**

- h) The charity only has financial assets and 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 loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate using the effective interest method.
- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- j) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2024	2023
			£	£
Membership subscriptions	25,610	-	25,610	23,480
Other income	10,147	-	10,147	3,783
	<u>35,757</u>	<u>-</u>	<u>35,757</u>	<u>27,263</u>

All other trading activities in 2023 were unrestricted.

3 Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2024	2023
			£	£
Course fees	481,620	-	481,620	479,906
Event fees	5,717	-	5,717	3,720
Contribution to MA registration fees	27,560	-	27,560	25,500
Other fees	42,214	-	42,214	31,097
	<u>557,111</u>	<u>-</u>	<u>557,111</u>	<u>540,223</u>

All income from charitable activities in 2023 was unrestricted.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

4 Charitable activities

	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Staff costs				
Tutor salaries & extras	179,645	-	179,645	186,999
Training manager salaries	97,315	-	97,315	100,564
Office salaries	97,141	-	97,141	88,318
Temporary staff wages	15,522	-	15,522	15,022
NI Employer tax	19,975	-	19,975	19,385
Employer pension	17,006	-	17,006	17,268
Other staff costs	24,907	-	24,907	19,916
Subscriptions, resources & events				
Resources	9,349	-	9,349	8,756
Subscriptions	3,099	-	3,099	7,585
Event costs	4,259	-	4,259	1,523
Bursaries				
Bursaries allocated	5,675	-	5,675	5,669
Marketing				
Advertising & marketing	9,966	-	9,966	5,830
Office related				
Office costs	16,899	-	16,899	14,770
Premises & miscellaneous				
Premises costs	36,414	-	36,414	38,632
Loan interest	33,749	-	33,749	27,162
Bank charges	10	-	10	279
Depreciation	16,267	-	16,267	17,831
Collected fees forwarded				
Registrations paid to Middlesex	31,322	-	31,322	29,830
Governance costs (note 5)	4,259	-	4,259	5,814
	<u>622,779</u>	<u>-</u>	<u>622,779</u>	<u>611,153</u>

All expenditure on charitable activities in 2023 was unrestricted.

	Direct Costs £	Support Costs £	Total Funds 2024 £
Staff costs	329,889	121,622	451,511
Subscriptions, resources, audits & events	16,707	-	16,707
Bursaries given	5,675	-	5,675
Marketing	-	9,966	9,966
Office related	-	16,899	16,899
Premises & miscellaneous	-	86,440	86,440
Collected fees forwarded	31,322	-	31,322
Governance costs (note 5)	-	4,259	4,259
	<u>383,593</u>	<u>239,186</u>	<u>622,779</u>

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024****4 Charitable activities (continued)****Previous year**

	Direct Costs £	Support Costs £	Total Funds 2023 £
Staff costs	341,022	106,450	447,472
Subscriptions, resources, audits & events	17,864	-	17,864
Bursaries given	5,669	-	5,669
Marketing	-	5,830	5,830
Office related	-	14,770	14,770
Premises & miscellaneous	-	83,904	83,904
Collected fees forwarded	29,830	-	29,830
Governance costs (note 5)	-	5,814	5,814
	<u>394,385</u>	<u>216,768</u>	<u>611,153</u>

5 Governance costs

	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Independent Examiner's fees	2,838	-	2,838	2,652
Committee expenses	1,387	-	1,387	2,561
Legal and professional fees	34	-	34	601
	<u>4,259</u>	<u>-</u>	<u>4,259</u>	<u>5,814</u>

All governance costs in 2023 were unrestricted.

6 Net income for the year**This is stated after charging:**

	2024 £	2023 £
Depreciation	16,267	17,831
Independent Examiner's fees	2,838	2,652
Trustees' expenses	<u>6</u>	<u>Nil</u>

During the year 1 trustee (2023: no trustee), received £6 (2023: £Nil) for travel expenses to attend meetings.

The legal authority allowing payments to be made to the above directors/trustees can be found in the company's Memorandum and Articles.

There were no aggregate donations from Trustees, key management personnel, and other related parties during the current or prior year.

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024**

7 Staff costs and numbers

The aggregate staff costs were:

	2024	2023
	£	£
Tutors (incl. CPD & Workshops)	179,645	186,999
Training manager salaries	97,315	100,564
Office salaries	97,141	88,318
Temporary staff (PCS)	15,522	15,022
Social security costs	19,975	19,385
Pension costs	17,006	17,268
	426,604	427,556

No employee received emoluments of more than £60,000 in the current or previous year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	No.	No.
Charitable activities	6	6
Administration	3	3
	9	9

Senior management in aggregate received remuneration of £63,349 (2023: £59,321).

The average headcount of employees during the year was 26 (2023: 29).

8 Taxation

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

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

9 Prior Year Comparative Figures for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Other trading activities	27,263	-	27,263
Charitable activities	540,223	-	540,223
Investment income	4,187	-	4,187
Total income	571,673	-	571,673
Expenditure on:			
Charitable activities	611,153	-	611,153
Total expenditure	611,153	-	611,153
Net income/(expenditure)	(39,480)	-	(39,480)
Transfers between funds	-	-	-
Net movement in funds	(39,480)	-	(39,480)
Total funds at the start of the year	630,654	3,353	634,007
Total funds at the end of the year	591,174	3,353	594,527

10 Tangible fixed assets

	Land, freehold property & improvements £	Equipment, fixtures & fittings £	Total £
Cost			
At 1 September 2023	955,594	24,323	979,917
Additions	-	-	-
At 31 August 2024	955,594	24,323	979,917
Depreciation			
At 1 September 2023	121,677	23,341	145,018
Charge for the year	15,708	559	16,267
At 31 August 2024	137,385	23,900	161,285
Net book value			
At 31 August 2024	818,209	423	818,632
At 31 August 2023	833,917	982	834,899

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024**

11 Debtors

	2024	2023
	£	£
Trade debtors	268,997	232,212
Prepayments	5,430	8,391
	<u>274,427</u>	<u>240,603</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,083	6,452
PAYE and social security	4,834	5,418
Deferred income	591,327	520,370
Accruals	4,956	11,892
Mortgage	13,947	13,062
	<u>624,147</u>	<u>557,194</u>

The deferred income of £591,327 (2023: £520,370) represents some of the following year's course fees having been invoiced in the current year.

The mortgage is secured by way of a charge over the freehold property.

13 Creditors: amounts falling after one year

	2024	2023
	£	£
Mortgage	404,060	418,612
	<u>404,060</u>	<u>418,612</u>

The mortgage is secured by way of a charge over the freehold property.

Amounts due beyond 5 years included within the above amount total figure £348,273 (2023: £366,363).

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

14 Movement in funds

	1-Sep-2023	Income	Expenditure	Transfers	31-Aug-2024
	£	£	£	£	£
Restricted funds					
Low Cost Service fund	26	-	-	-	26
BCPC Hardship fund	3,327	-	-	-	3,327
	<u>3,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,353</u>
Unrestricted funds					
Designated Property Repair	30,000	-	-	-	30,000
Designated LCS Therapy fund	4,556	-	-	4,710	9,266
General funds	556,618	602,276	(622,779)	(4,710)	531,405
	<u>591,174</u>	<u>602,276</u>	<u>(622,779)</u>	<u>-</u>	<u>570,671</u>
Total funds	<u>594,527</u>	<u>602,276</u>	<u>(622,779)</u>	<u>-</u>	<u>574,024</u>
Prior Year comparative	1-Sep-2022	Income	Expenditure	Transfers	31-Aug-2023
	£	£	£	£	£
Restricted funds					
Low Cost Service fund	26	-	-	-	26
BCPC Hardship fund	3,327	-	-	-	3,327
	<u>3,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,353</u>
Unrestricted funds					
Designated Property Repair	30,000	-	-	-	30,000
Designated LCS Therapy fund	7,000	-	-	(2,444)	4,556
General funds	593,654	571,673	(611,153)	2,444	556,618
	<u>630,654</u>	<u>571,673</u>	<u>(611,153)</u>	<u>-</u>	<u>591,174</u>
Total funds	<u>634,007</u>	<u>571,673</u>	<u>(611,153)</u>	<u>-</u>	<u>594,527</u>

Low Cost Service Fund (LCS) - this was created via a donation from BCPCA upon the Association's dissolution. The fund was restricted for use to be spent on Community of Practice activities, released by the Trustees and Members, due to not being taken up over several years, to be used to support Low Cost Counselling.

BCPC Hardship Fund (BCPCH) - This was created via donation from BCPCA upon the Association's dissolution to be spent on Student Representative Group activities, and released by the trustees and Members, due to not being taken up over several years, as a Student Hardship Fund.

Designated Property Repair fund - These funds have been designated for property maintenance and tanking.

Designated Low Cost Service Therapy Fund (LCS) - These funds are to be used to support Low Cost Counselling.

General funds - these funds can be used in line with the charity's purposes at the discretion of the Trustees.

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024****15 Analysis of net assets between funds**

	Tangible Fixed assets	Net Current Assets	Long term Liabilities	Total
	£	£	£	£
Restricted funds				
Low Cost Service	-	26	-	26
BCPC Hardship fund	-	3,327	-	3,327
	-	3,353	-	3,353
Unrestricted funds				
Designated funds	-	39,266	-	39,266
General funds	818,632	116,833	(404,060)	531,405
	<u>818,632</u>	<u>159,452</u>	<u>(404,060)</u>	<u>574,024</u>

Prior Year comparative

	Tangible Fixed assets	Net Current Assets	Long term Liabilities	Total
	£	£	£	£
Restricted funds				
Low Cost Service	-	26	-	26
BCPC Hardship fund	-	3,327	-	3,327
	-	3,353	-	3,353
Unrestricted funds				
Designated funds	-	34,556	-	34,556
General funds	834,899	140,331	(418,612)	556,618
	<u>834,899</u>	<u>178,240</u>	<u>(418,612)</u>	<u>594,527</u>

Free unrestricted reserves, after deduction of fixed assets and the mortgage are £130,780 (2023: £153,393). The liquid reserves held at the year end are indicative of large capital outlays during the previous periods.

16 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.

17 Related Party Transactions

There are no related party transactions other than those mentioned elsewhere in the report.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

Notes to the Statement of Cash Flows

A Reconciliation of net movement in funds to net cash inflow from operating activities

	SOFA £	Debtors £	Creditors £	Cashflow £
A1 Income from Other Trading Activities				
Membership subs & room rentals	35,757	-	-	35,757
		-	-	35,757
A2 Income from Charitable Activities				
Fees	557,111	(36,785)	70,957	591,283
		(36,785)	70,957	591,283
A3 Costs of Charitable Activities				
Charitable activities	(622,779)	2,961	(4,889)	(624,707)
Depreciation	16,267	-	-	16,267
		2,961	(4,889)	(608,440)

Prior Year comparative

	SOFA £	Debtors £	Creditors £	Cashflow £
A1 Income from Other Trading Activities				
Membership subs & room rentals	27,263	-	-	27,263
		-	-	27,263
A2 Income from Charitable Activities				
Fees	540,223	1,645	(6,625)	535,243
		1,645	(6,625)	535,243
A3 Costs of Charitable Activities				
Charitable activities	(611,153)	368	(10,841)	(621,626)
Depreciation	17,831	-	-	17,831
		368	(10,841)	(603,795)

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

Notes to the Statement of Cash Flows (continued)

B Analysis of changes in cash flow during the year

	2024 £	2023 £	Change £
Cash at bank and in hand	509,172	494,831	14,341
	<u>509,172</u>	<u>494,831</u>	<u>14,341</u>
	2023 £	2022 £	Change £
Cash at bank and in hand	494,831	546,075	(51,244)
	<u>494,831</u>	<u>546,075</u>	<u>(51,244)</u>

C Analysis of changes in net debt

	At 01-Sep-2023 £	Cash flows £	Non cash flows £	At 31-Aug-2024 £
Cash and cash equivalents				
Cash	494,831	14,341	-	509,172
	<u>494,831</u>	<u>14,341</u>	<u>-</u>	<u>509,172</u>
Borrowings				
Debt due within one year	(13,062)	13,667	(14,552)	(13,947)
Debt due after one year	(418,612)	-	14,552	(404,060)
	<u>(431,674)</u>	<u>13,667</u>	<u>-</u>	<u>(418,007)</u>
Total	<u>63,157</u>	<u>28,008</u>	<u>-</u>	<u>91,165</u>

	At 01-Sep-2022 £	Cash flows £	Non cash flows £	At 31-Aug-2023 £
Cash and cash equivalents				
Cash	546,075	(51,244)	-	494,831
	<u>546,075</u>	<u>(51,244)</u>	<u>-</u>	<u>494,831</u>
Borrowings				
Debt due within one year	(17,780)	14,142	(9,424)	(13,062)
Debt due after one year	(428,036)	-	9,424	(418,612)
	<u>(445,816)</u>	<u>14,142</u>	<u>-</u>	<u>(431,674)</u>
Total	<u>100,259</u>	<u>(37,102)</u>	<u>-</u>	<u>63,157</u>

D Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.

BCPC

England & Wales - Charity number 1075620

Accounts

B C P C

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

31 AUGUST 2023

Company Registration Number: 03768246
Charity Number: 1075620

B C P C

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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REPORT FROM THE CHAIR OF TRUSTEES

YEAR ENDED 31 AUGUST 2023

BCPC has enjoyed another successful year. Despite the complex economic backdrop, our financial position is secured by strong reserves and interest in our courses is high. The BCPC Foundation Course was full, whilst student numbers for the professional trainings in Counselling and Psychotherapy remained stable. The provision of in-person teaching was possible throughout the year for the first time since early 2019-20, with no adverse Covid-19 impacts.

Tree Staunton left the role of BCPC Director in March and handed over to Rhianwen Gilson. Tree's dedication, wisdom and experience have left BCPC well-placed to meet the demands of the future and I thank her for her many years of commitment and service. Her involvement continues with her support for the Induction Training of new and recently joined staff. I also congratulate Rhianwen for the excellent start she has made to her tenure, coming up to speed in the role whilst at the same time successfully navigating a number of demanding external pressures for the organisation.

Particularly time-consuming was the re-validation of the BCPC MA in Psychotherapy, following a full review of the programme by our partner, Middlesex University. This resulted in the MA Programme being fully endorsed for a further 6-year period, and BCPC especially commended in several key areas including: the excellent environment of 'holding' provided for students, the high level of student support, the cohesiveness of the staff team, the curriculum innovations around the Ecological Self and the bursary assistance available to marginalised ethnic groups in financial need. Many congratulations to those all involved.

The Finance Manager, Karen Iles, has done an excellent job in guiding BCPC through a turbulent year of ever-increasing fixed costs as well as those stemming from support for the Director transition. As a result, we report a small annual deficit, though one addressed through a steady grip on expenditure as well as plans to raise future income, and all in the context of sound financial reserves. Meanwhile, the dedication of the BCPC office staff, their experience and professionalism, continues to prove central to the ongoing success of BCPC.

The Board of Trustees has this year been joined by two new members from across the education profession whose skills and experience complement those of the incumbent trustees. We will continue to seek new trustees with the necessary skills and professional portfolio in the coming year, to ensure the ongoing robustness of the Board.

Through all of this, BCPC Members continue to give voluntarily of their time and experience as Committee Members in supporting the governance of the organisation on behalf of Trustees. Their continued contribution is greatly appreciated by the Board and the BCPC Management.

David Presswell
Chair, BCPC Board of Trustee
October 2023

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Objectives and Activities of the Charity

The objects of the organisation, as set out in the Memorandum and Articles of Association are:

'To promote the preservation and protection of mental health, to advance education and to relieve persons suffering from psychological or emotional illness by:

(1) Educating, training, qualifying, setting standards of practice for and supporting psychotherapists and counsellors through the provision of courses, classes, seminars workshops and conferences on the subject of psychotherapy and counselling, leading to recognised qualifications to practise in these areas, as well as through the promotion of an association for students, trainees, and a professional community of practice for psychotherapists and counsellors;

(2) Providing counselling and psychotherapy for those suffering from psychological or emotional illness; assessing the needs of members of the public requiring counselling or psychotherapy and making such referrals as are deemed appropriate; as well as providing skilled practitioners for nurturing better relationships at all levels*;

(3a) Undertaking research into and the study of psychological or emotional well-being and illness and the theory and practice of psychotherapy, counselling and human relationships at all levels*, and publishing the useful results and findings of such research and study;

(3b) To model and reflect the approaches we teach and espouse in our own organisation and trainings;

(4) To do all such other acts and things as are or may be incidental or conducive to the attainment of the object or ancillary thereto and to formulate, prepare and establish schemes therefore provided that all the activities of the Charity shall be of a charitable nature.

* by relationships at all levels we mean both: a) cognitive, emotional, physical and spiritual; and b) personal, inter-personal, couples, families, groups, teams, organisations, systems, transpersonal and ecological.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Public Benefit Reporting

The trustees have paid due regard to the Charity Commission's guidance on Public Benefit in deciding what activities the charity should undertake.

The principles of Public Benefit are:

- there must be an identifiable benefit which is related to the aims of the charity; and,
- benefit must be to the public or section of the public.

Taking the aims of the charity in turn, these requirements are addressed below:

Objective 1 was pursued in various forms – training courses, workshops, Continuing Professional Development courses, speaker day/conferences and evening lectures; a rigorous network of committees for maintaining standards of training, ethics; professional practice rooms for consultation to members of the public – and this activity delivered the following public benefits in 2022/23

- qualified counsellors and psychotherapists of a high standard with ongoing professional support and standards monitoring were trained and entered professional practice in the community. This benefits all members of the public seeking mental health care of this type. Therapists often operate sliding fee scales linked to income, thus not excluding users on the grounds of poverty;
- members of the public could train and educate themselves in counselling and psychotherapy with BCPC, at a level appropriate to their interests and financial resources (doing anything from a one day workshop up to a long term professional diploma / MA);
- members of the community of graduate counsellors and psychotherapists have been able to attend professional workshops and talks at BCPC in order to further their knowledge and skills in their professional practice.

Objective 2 was pursued via the provision of a free referral service (the PCS) to the public, which helps identify and refer them to appropriate therapists. The benefits of these services to the public are self evident and do not exclude users on the grounds of low income.

Objective 3 leads to

- the furtherance of publicly available knowledge and skills in the application of counselling and psychotherapy, thus providing obvious public health benefits;
- assurance that the values and ethos of the organisation are rolled out to members of the public in communications and publications by inclusion of office and administrative staff in the professional training meetings and discussions.

Objective 4 has been pursued via the delivery of the BCPC low cost counselling scheme which has a dual purpose of providing counselling to senior citizens and those on low income whilst providing invaluable experience to student practitioners. The scheme had another successful year, with all students completing blocks of up to 12 weeks with 2-3 clients. This has been advertised through local GP surgeries, community centres, universities, and other public sites. This year Designated reserves were used to provide additional ongoing sessions to clients with more complex needs.

Review of Activities and Performance

The academic year 2022-23 saw solid student numbers across all courses. The Foundation year, a gateway to both the counselling and psychotherapy professional training, as well as a self-development year, had a full intake. Demand for the professional trainings is stable and all training was able to take place in the BCPC building for the first time since the pandemic in 2020.

Feedback from the external examiners for both professional trainings was excellent, and we are confident in BCPC's high standards across all its courses and professional trainings. The organisation invests in its staff and consequently the standard of tutors employed is very high, contributing greatly to the richness of the student experience and learning.

The BCPC MA in Humanistic and Integrative Psychotherapy underwent its 6 yearly programme review and re-validation process with our academic partner Middlesex University. The BCPC MA was re-validated for a further 6 years and commended for the training provided.

The BCPC committee members (sub-committees of the Trustees) worked hard to support the organisation and its members across a broad range of organisational activity. These committees are the Training Committee, Re-accreditation Committee; Referral Service & Low-Cost Counselling Committee and Diversity Standards and Ethic Committee. These committees remain a vital part of the BCPC organisational structure.

The Spring Conference speaker presented attendees with an examination of the borderland between enchantment and disenchantment in relation to eco-psychology and our relationship with the natural world, entitled Re-enchantment and the Ecological Unconscious. This event was well attended and encouraged lively discussion. The graduation ceremony that followed celebrated the graduation of 10 counsellors and 11 psychotherapists. BCPC members then celebrated the contribution of outgoing Director Tree Staunton and thanked her for her many years of commitment and service.

Continuing Professional Development events were hosted including psychotherapist Richard Hill on the Science of Psychotherapy and Dr Dwight Turner exploring Intersections of Privilege and Otherness in Counselling and Psychotherapy.

The BCPC Referral Service and its 'Find a Therapist' facility continued to be in high demand as did the Low-Cost Counselling service operated by BCPC counselling and psychotherapy students.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2023**

1. Objectives for the year 2022/23

The main objectives for the academic year were addressed as follows:

- The Low-Cost Counselling Service continued to deliver services to those in need in the local community. All suitable clients who contacted the service received counselling support. Four individuals with complex needs were subsidised for weekly therapy for up to 6 months
- BCPC continued to offer a free referral service to members of the public with increased service users across Bath, Bristol and the surrounding areas
- BCPC hosted the Spring Conference with an external speaker followed by the presentation of graduate awards
- Staff were supported to undertake additional training as requested and Foundation Tutors received focused support around working with students with Specific Learning Differences
- BCPC offered Continuing Professional Development opportunities to members across a range of issues, and these were well attended. BCPC encourages graduates to successfully publish their research in relevant professional journals
- The support for students with Specific Learning Difference was strengthened with the support of additional specialist tutors
- Membership of the organisation remained strong
- A BCPC bursary was awarded to an applicant from a racially marginalised group and in genuine financial need, with a view to bringing underrepresented groups into the profession

2. Student numbers in 2022/23

The table below shows start of year student numbers for the last three years:

	2022/23	2021/22	2020/21
Foundation	54	54	54
Counselling			
- Year 1	16	27	18
- Year 2	25	18	18
- Year 3	30	43	30
Psychotherapy			
- Psychotherapy Year 1	18	18	17
- Module 1 (start of M.A.)	13	14	10
- Modules 2&3	22	21	27
- Module 4	16	13	15
- Module 4S (5)	28	15	11
Total	222	223	200

For the academic year 2023/24 it has been decided to run 3 Foundation Certificate groups and 54 students have been enrolled. We have 221 students enrolled in all.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

3. Financial review

3.1 Background

A charity must classify the income it receives as either 'unrestricted' (no special restrictions have been placed on the income and it can be spent as the trustees see fit) or as 'restricted', where the donor places explicit restrictions on the future use of the money.

The surplus of income over expenditure in any year is termed Net Income for a charity (in other organisations this is called Profit) and this gives rise to an accumulated reserve at the year-end, called a 'fund'. A fund is not simply cash, but rather all assets minus all liabilities.

A fund is akin to a ring-fenced pot of money. A charity may have several funds due to it having to keep track of how it received and spent different pots of money in complying with any special conditions on their use. BCPC's main unrestricted fund is called the General fund – this is where most of the training and membership activities are recorded. The funds are all listed in the accounts and summarised in the table below at section 3.3.

3.2 Income and expenditure in the year

The unrestricted General fund, trading results for 2022/23 show a deficit of £39,480 (2021/22: deficit of £34,677). The budgeted deficit was, mainly due to the final part of the "succession strategy". The temporary Deputy Director, Rhianwen Gilson, moved into the role of Director, as planned, in March 2023. Tree Staunton stepped down from the role and remained as a valuable part of the management team until the end of August. Other management roles have been developed and will be expanded as part of the plan.

Expenditure this year has been impacted by ongoing mortgage rate increases and energy costs increasing substantially. A review of the mortgage with an external professional advisor and the Trustees was carried out, it remains competitive. The potential mortgage and energy increases were included in the budget as contingencies and were needed. The deficit will be picked up by the General Funds.

Looking in a little more detail, net expenditure can be broken down into the difference between income at £571,673 (2021/22: £580,480) and expenditure of £611,153, (2021/22: £615,157). Income was slightly under the budgeted figure. We ran one Listening Skills course online this year with lower numbers than usual. Applications to the Foundation course were higher than usual. Two Counselling Year 2 groups were run but overall Counselling numbers were lower than the previous year. CPD events and Spring Conference were held in the building which generated income. Room rental was not fully promoted in case distancing was again needed. The Referral Service remains busy with steady income. Interest on our cash balances has been increasing during the year.

Some headings are showing a slight underspend due to savings or not being needed. The office staff work hard at getting best value for best cost. Other headings are showing an overspend. The CMS platform our website sits on was nearing its "end of life" and work on updating this has started and will continue into next year. The final cost will be approximately £10,000 and will enable future expansion of the website to be carried out inhouse.

It was decided to carry out a full refurbishment of the offices. It is difficult for the office staff to work in such a small space with little storage. The offices were decorated and reorganised with new furniture being purchased and are now light, bright, and streamlined. Minimal painting was needed in the rest of the building as extensive painting was carried out last year. The saving covered the costs of the

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2023**

office refurbishment and enabled wall protection panels to be installed in the training rooms. This will minimise the amount of repainting each year that is required.

Superfast Broadband has finally been installed in central Bath and the BCPC building. We will be paying higher costs, but now have faster broadband, which was much needed.

The charity began the year with a planned deficit budget of £38,812. The charity's performance during the year slightly exceeded overall budgetary expectation. Contingencies were built in to cover an uncertain economic climate and many of these were needed. The deficit this year will decrease the General reserves which are held to provide cover for unexpected changes in income and expenditure, allowing us to continue activities. Some of the General reserves are likely to be used in 2023/24 to cover a further deficit. Plans to hold increased events, utilisation of the building and fundraising are in progress to minimise the deficit.

Turning to restricted funds –

Low Cost Service Fund (previously Community of Practice (CoP) fund) - To support low cost service referrals who have more complex requirements than can be accommodated within the current service.

BCPC Hardship Fund (previously Student Representative Group (SRG) fund) – To create a Student Hardship Fund.

3.3 Reserves position at the year-end

We started the year with a General fund of £593,654 and finished with £556,618. The fund's decrease was via an operating deficit for the year.

There were no transfers from Restricted Funds. A transfer of £2,444 was made from the Designated Low Cost therapy fund to the General fund to support low cost service referrals. We supported 4 clients with weekly therapy for up to 6 months, as needed. The Low Cost Service therapy fund is for clients in vulnerable groups in our community, with more complex needs.

The restricted funds can rise or fall from year to year, as finance is raised and spent pursuing our charitable objectives. The unrestricted and restricted funds position at the year-end is shown in the table below.

	At 31.8.23	At 31.8.22
Unrestricted funds:	£	£
- General	556,618	593,654
- Designated	34,556	37,000
	591,174	630,654
Restricted funds:		
- Low Cost Service Fund	26	26
- BCPC Hardship Fund	3,327	3,327
Total funds	594,527	634,007

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

The Trustees have reviewed the charity's reserves policy to have free reserves - that is unrestricted funds free of long term encumbrance, such as being invested in fixed assets, - equal to four months of annual running costs. This equates to £153,292 and will be held to enable time to implement our contingency plan. At the end of this financial year the free reserves are £153,393. The free reserves this year are very slightly over the charity's reserves policy. The Trustees are committed to increasing the free reserves steadily over the next few years to be able to cover sudden increased expenditure, whilst maintaining the Reserves Policy figure.

Plans for Forthcoming Academic year 2023/24

- To continue to promote the Low-Cost Counselling Service widely and ensure it is available to, and accessed by, vulnerable individuals in our community
- To continue to ensure the broad accessibility of the BCPC Referral Service to all potential clients in Bath, Bristol, and the surrounding areas
- To develop a rich and varied programme of Continuing Professional Development that supports Counselling and Psychotherapy professionals to develop their practice, build their expertise and become aware of new areas of research
- To hold a Spring Conference that develops contemporary themes alongside the BCPC Graduation ceremony
- To develop the structure that supports students with Specific Learning Differences to access learning at BCPC
- To maintain strong organisational membership levels
- To continue to promote a BCPC Bursary for those applicants from racially marginalised groups and in genuine financial need

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Structure, Governance and Management

1. The charity is governed by a Memorandum and Articles of Association, with accompanying bylaws. The charity is also a company limited by guarantee.
2. New trustees are elected at the Annual General Meeting (AGM). All trustees have to retire after three years but are eligible to stand for immediate re-election. Between AGMs, the trustees can co-opt new trustees, however, such co-opted trustees must be confirmed in their appointment through election at the subsequent AGM.
3. New trustees are inducted through a process including meetings with the senior management staff and trustees, and the circulation of many relevant documents such as minutes of previous trustees' meetings, management accounts and annual accounts. A copy of the full induction procedure is available from the office.
4. Trustees are recruited through appeals to the graduate membership of the organisation, as it is stated in the bylaws that there should be at least two psychotherapy graduates and at least two counselling graduates of the organisation amongst the trustees. In addition, there should be at least two non-member trustees on the Board, who may be recruited through personal recommendation and subsequent approach, or through advertising in relevant press.
5. The trustees meet at least termly, or as the immediate situation demands. The Director reports to the trustees, and their work is directed through resolutions passed at these meetings. If matters requiring direction arise between meetings, the senior management are advised directly by the Chair of Trustees. Additionally, the bylaws indicate that a number of subcommittees also take responsibility for specific areas, including training standards, ethics and re-accreditation. Terms of reference for all subcommittees and job descriptions for senior management roles are in place.
6. The charity is subject to review by various external organisations:
 - The Charity Commission
 - Companies House
 - United Kingdom Council for Psychotherapy (UKCP)
 - British Association for Counselling and Psychotherapy (BACP)
 - Middlesex University

These organisations all impose various operating practices on the organisation to maintain its professional relationship and standing, and these form part of the job descriptions of the senior executive managers of the organisation.
7. The charity has no subsidiaries. The main partnership work currently undertaken in pursuit of its charitable objectives is the provision of qualifications accredited by BACP, UKCP and Middlesex University.
8. A risk policy has been created by the trustees. The policy states that in order to reduce risk in accordance with operational requirements, the following principles apply:
 - a) Insurance - policies will be at a level of cover recommended by the insurance company, with excess payments at or below £500.

- b) The acquisition of permanent freehold premises in 2014 has meant that our free reserves did not meet our reserves policy. This was a long-term plan to enable us to house all of our trainings in the same building and offer additional courses. We have been consistently rebuilding our reserves over the past few years. This year we are slightly above the General Reserves target. Plans are in place to increase the General Reserves going forward.
- c) Financial control - a budget is to be set each year, with the aim as a minimum to break even over the year. Trustees will monitor the developing financial situation termly. Two signatories will authorise all financial transactions.
- d) Risk register - a register of risks shall be maintained and be reviewed by the trustees annually. Additional risk assessments have been carried out and procedures put in place for the BCPC building to be safely reopened for training.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. 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 judgments and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Registered office:

1 Trim Bridge
Bath
BA1 1HD

Signed by order of the
Trustees

.....
David Presswell
on behalf of
BCPC Board of Trustees

Approved by the Trustees on

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2023

1. The name of the charity is Bath Centre for Psychotherapy and Counselling. The organisation is incorporated as a company limited by guarantee under the name BCPC.
2. The charity registration number is 1075620. The company registration number (registered in England and Wales) is 03768246.
3. The principal office (and registered office) is located at: 1 Trim Bridge, Bath, BA1 1HD.
4. At the time of this report, the Trustees and Corporate Directors of the organisation were:
David Presswell - Chair
Frankie McGibney
John Macdonald
Martin Gledhill – appointed 13.10.22
John Barrett – appointed 5.12.22

Ann Burton – served as Trustee until 22.9.23
Kevin Gibbs – served as Trustee until 5.12.22
5. The senior manager of the organisation to whom the day-to-day management of the charity is delegated was Tree Staunton (Director), until 28.2.23. Rhianwen Gilson was appointed Director from 1.3.23.
6. The independent examiner appointed for the current year is: Joshua Kingston BSc ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.
7. The bankers for the organisation are: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2023

Independent examiner's report to the trustees of B C P C ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

BCPC**STATEMENT OF FINANCIAL ACTIVITIES (Including income & expenditure account)****YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Other trading activities	2	27,263	-	27,263	28,912
Charitable activities	3	540,223	-	540,223	551,059
Investment income		4,187	-	4,187	509
Total income		571,673	-	571,673	580,480
Expenditure on:					
Charitable activities	4	611,153	-	611,153	615,157
Total expenditure		611,153	-	611,153	615,157
Net income/(expenditure)	6	(39,480)	-	(39,480)	(34,677)
Transfers between funds		-	-	-	-
Net movement in funds		(39,480)	-	(39,480)	(34,677)
Total funds at start of year	14	630,654	3,353	634,007	668,684
Total funds at end of year	14	591,174	3,353	594,527	634,007

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 9 for fund-accounting comparative figures.

The notes on pages 17 to 27 form part of these financial statements.

BCPC
BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	834,899	852,730
Current assets			
Debtors	11	240,603	242,616
Cash at bank		494,831	546,075
		<u>735,434</u>	<u>788,691</u>
Creditors :			
Amounts falling due within one year	12	(557,194)	(579,378)
Net current assets		<u>178,240</u>	<u>209,313</u>
Creditors : Amounts falling after one year	13	(418,612)	(428,036)
Net assets		<u>594,527</u>	<u>634,007</u>
Restricted funds	15	3,353	3,353
Unrestricted funds			
Designated funds	15	34,556	37,000
General funds	15	556,618	593,654
		<u>594,527</u>	<u>634,007</u>

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

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

David Presswell
on behalf of BCPC Board of Trustees

Company No: 03768246

The notes on pages 17 to 27 form part of these financial statements.

BCPC
CASHFLOW STATEMENT
AS AT 31 AUGUST 2023

	Notes	2023 £	2022 £ (Restated)
Operating activities			
Cash flows for operating activities			
Income from other trading activities	A1	27,263	28,912
Cash flows from operating activities			
Income from charitable activities	A2	535,243	530,401
Costs of charitable activities	A3	(603,795)	(579,975)
		<u>(41,289)</u>	<u>(20,662)</u>
Non-operational cashflows			
Investing activities			
Interest received		<u>4,187</u>	<u>509</u>
		4,187	509
Financing			
Mortgage repayment		<u>(14,142)</u>	<u>(18,780)</u>
Net cash inflow/(outflow) for the year	B	<u><u>(51,244)</u></u>	<u><u>(38,933)</u></u>

The notes on pages 17 to 27 form part of these financial statements.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a Public Benefit entity.

Along with other similar charities and organisations, the cost of living crisis has brought many uncertainties to the global economy. The impact of this on the charity is highlighted in further detail within the Trustees' annual report. Notwithstanding these uncertainties, the Trustees have chosen to prepare the financial statements on a going concern basis given the free reserves held by the charity and the careful planning of the Trustees.

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.
- c) Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. They are included within support costs.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Equipment, fixtures and fittings - 25% p.a. straight line for electrical items & computer items,
Buildings - 2% p.a. with none in the year of purchase.
Basement tanking - 10% p.a.

Fixed assets under £1,000 are written off in the year of acquisition.

- e) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.
- f) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.
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BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

1 Accounting policies (continued)

- h) The charity only has financial assets and 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 loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate using the effective interest method.
- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- j) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Other trading activities

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Membership subscriptions	23,480	-	23,480	23,430
Other income	3,783	-	3,783	5,482
	<u>27,263</u>	<u>-</u>	<u>27,263</u>	<u>28,912</u>

All other trading activities in 2022 were unrestricted.

3 Income from charitable activities

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Course fees	479,906	-	479,906	488,032
Event fees	3,720	-	3,720	2,920
Contribution to MA registration fees	25,500	-	25,500	24,500
Other fees	31,097	-	31,097	35,607
	<u>540,223</u>	<u>-</u>	<u>540,223</u>	<u>551,059</u>

All income from charitable activities in 2022 was unrestricted.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

4 Charitable activities

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Staff costs				
Tutor salaries & extras	186,999	-	186,999	181,126
Training manager salaries	100,564	-	100,564	109,872
Office salaries	88,318	-	88,318	88,150
Temporary staff wages	15,022	-	15,022	16,665
NI Employer tax	19,385	-	19,385	19,396
Employer pension	17,268	-	17,268	18,625
Other staff costs	19,916	-	19,916	23,682
Subscriptions, resources & events				
Resources	8,756	-	8,756	9,170
Subscriptions	7,585	-	7,585	3,000
Event costs	1,523	-	1,523	1,461
Bursaries				
Bursaries allocated	5,669	-	5,669	4,826
Marketing				
Advertising & marketing	5,830	-	5,830	2,843
Office related				
Office costs	14,770	-	14,770	19,431
Premises & miscellaneous				
Premises costs	38,632	-	38,632	49,877
Loan interest	27,162	-	27,162	14,376
Bank charges	279	-	279	203
Depreciation	17,831	-	17,831	19,170
Collected fees forwarded				
Registrations paid to Middlesex	29,830	-	29,830	29,244
Governance costs (note 5)	5,814	-	5,814	4,040
	<u>611,153</u>	<u>-</u>	<u>611,153</u>	<u>615,157</u>

All expenditure on charitable activities in 2022 was unrestricted.

	Direct Costs £	Support Costs £	Total Funds 2023 £
Staff costs	341,022	106,450	447,472
Subscriptions, resources, audits & events	17,864	-	17,864
Bursaries given	5,669	-	5,669
Marketing	-	5,830	5,830
Office related	-	14,770	14,770
Premises & miscellaneous	-	83,904	83,904
Collected fees forwarded	29,830	-	29,830
Governance costs (note 5)	-	5,814	5,814
	<u>394,385</u>	<u>216,768</u>	<u>611,153</u>

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2023****4 Charitable activities (continued)****Previous year**

	Direct Costs £	Support Costs £	Total Funds 2022 £
Staff costs	347,627	109,889	457,516
Subscriptions, resources, audits & events	13,631	-	13,631
Bursaries given	4,826	-	4,826
Marketing	-	2,843	2,843
Office related	-	19,431	19,431
Premises & miscellaneous	-	83,626	83,626
Collected fees forwarded	29,244	-	29,244
Governance costs (note 5)	-	4,040	4,040
	<u>395,328</u>	<u>219,829</u>	<u>615,157</u>

5 Governance costs

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Independent Examiner's fees	2,652	-	2,652	2,460
Committee expenses	2,561	-	2,561	1,267
Legal and professional fees	601	-	601	313
	<u>5,814</u>	<u>-</u>	<u>5,814</u>	<u>4,040</u>

All governance costs in 2022 were unrestricted.

6 Net income for the year**This is stated after charging:**

	2023 £	2022 £
Depreciation	17,831	19,170
Independent Examiner's fees	2,652	2,460
Trustees' expenses	<u>Nil</u>	<u>Nil</u>

During the year no trustees (2022: no trustee), received £Nil (2022: £Nil) for travel expenses to attend meetings.

During the year an amount of £540 was paid to a company, in which David Preswell is a designated member, for leadership training for an employee of the charity.

The legal authority allowing payments to be made to the above directors/trustees can be found in the company's Memorandum and Articles.

There were no aggregate donations from Trustees, key management personnel, and other related parties during the current or prior year.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

7 Staff costs and numbers

The aggregate staff costs were:

	2023 £	2022 £
Tutors (incl. CPD & Workshops)	186,999	181,126
Training manager salaries	100,564	109,872
Office salaries	88,318	88,150
Temporary staff (PCS)	15,022	16,665
Social security costs	19,385	19,396
Pension costs	17,268	18,625
	<u>427,556</u>	<u>433,834</u>

No employee received emoluments of more than £60,000 in the current or previous year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023 No.	2022 No.
Charitable activities	6	7
Administration	3	3
	<u>9</u>	<u>10</u>

Senior management in aggregate received remuneration of £59,321 (2022: £55,750).

The average headcount of employees during the year was 29 (2022: 28).

8 Taxation

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

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2023****9 Prior Year Comparative Figures for the Statement of Financial Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:			
Other trading activities	28,912	-	28,912
Investment income	551,059	-	551,059
Charitable activities	509	-	509
Total income	580,480	-	580,480
Expenditure on:			
Charitable activities	615,157	-	615,157
Total expenditure	615,157	-	615,157
Net income/(expenditure)	(34,677)	-	(34,677)
Transfers between funds	3,216	(3,216)	-
Net movement in funds	(31,461)	(3,216)	(34,677)
Total funds at the start of the year	662,115	6,569	668,684
Total funds at the end of the year	630,654	3,353	634,007

10 Tangible fixed assets

	Land, freehold property & improvements £	Equipment, fixtures & fittings £	Total £
Cost			
At 1 September 2022	955,594	24,323	979,917
At 31 August 2023	955,594	24,323	979,917
Depreciation			
At 1 September 2022	105,969	21,218	127,187
Charge for the year	15,708	2,123	17,831
At 31 August 2023	121,677	23,341	145,018
Net book value			
At 31 August 2023	833,917	982	834,899
At 31 August 2022	849,625	3,105	852,730

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2023****11 Debtors**

	2023	2022
	£	£
Trade debtors	232,212	233,857
Prepayments	8,391	8,759
	<u>240,603</u>	<u>242,616</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,452	23,817
PAYE and social security	5,418	5,983
Deferred income	520,370	526,995
Accruals	11,892	4,803
Mortgage	13,062	17,780
	<u>557,194</u>	<u>579,378</u>

The deferred income of £520,370 (2022: £526,995) represents some of the following year's course fees having been invoiced in the current year.

The mortgage is secured by way of a charge over the freehold property.

13 Creditors: amounts falling after one year

	2023	2022
	£	£
Mortgage	418,612	428,036
	<u>418,612</u>	<u>428,036</u>

The mortgage is secured by way of a charge over the freehold property.

Amounts due beyond 5 years included within the above amount total figure £366,363 (2022: £356,915).

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

14 Movement in funds

	1-Sep-2022 £	Income £	Expenditure £	Transfers £	31-Aug-2023 £
Restricted funds					
Low Cost Service fund	26	-	-	-	26
BCPC Hardship fund	3,327	-	-	-	3,327
	<u>3,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,353</u>
Unrestricted funds					
Designated Property Repair	30,000	-	-	-	30,000
Designated LCS Therapy fund	7,000	-	-	(2,444)	4,556
General funds	593,654	571,673	(611,153)	2,444	556,618
	<u>630,654</u>	<u>571,673</u>	<u>(611,153)</u>	<u>-</u>	<u>591,174</u>
Total funds	<u>634,007</u>	<u>571,673</u>	<u>(611,153)</u>	<u>-</u>	<u>594,527</u>
Prior Year comparative	1-Sep-2021 £	Income £	Expenditure £	Transfers £	31-Aug-2022 £
Restricted funds					
Low Cost Service fund	3,242	-	-	(3,216)	26
BCPC Hardship fund	3,327	-	-	-	3,327
	<u>6,569</u>	<u>-</u>	<u>-</u>	<u>(3,216)</u>	<u>3,353</u>
Unrestricted funds					
Designated Property Repair	30,000	-	-	-	30,000
Designated LCS Therapy fund	-	-	-	7,000	7,000
General funds	632,115	580,480	(615,157)	(3,784)	593,654
	<u>662,115</u>	<u>580,480</u>	<u>(615,157)</u>	<u>3,216</u>	<u>630,654</u>
Total funds	<u>668,684</u>	<u>580,480</u>	<u>(615,157)</u>	<u>-</u>	<u>634,007</u>

Low Cost Service Fund (LCS) - this was created via a donation from BCPCA upon the Association's dissolution. The fund was restricted for use to be spent on Community of Practice activities, released by the Trustees and Members, due to not being taken up over several years, to be used to support Low Cost Counselling.

BCPC Hardship Fund (BCPCH) - This was created via donation from BCPCA upon the Association's dissolution to be spent on Student Representative Group activities, and released by the trustees and Members, due to not being taken up over several years, as a Student Hardship Fund.

Designated Property Repair fund - These funds have been designated for property maintenance and tanking.

Designated Low Cost Service Therapy Fund (LCS) - These funds are to be used to support Low Cost Counselling. In 2021/22 a transfer was made from the General Fund to enable the continuation of support to the Low Cost Service for clients in vulnerable groups in our community, with more complex needs.

General funds - these funds can be used in line with the charity's purposes at the discretion of the Trustees.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

15 Analysis of net assets between funds

	Tangible Fixed assets	Net Current Assets	Long term Liabilities	Total
	£	£	£	£
Restricted funds				
Low Cost Service	-	26	-	26
BCPC Hardship fund	-	3,327	-	3,327
	-	3,353	-	3,353
Unrestricted funds				
Designated funds	-	34,556	-	34,556
General funds	834,899	140,331	(418,612)	556,618
	834,899	178,240	(418,612)	594,527
Prior Year comparative				
	£	£	£	£
Restricted funds				
Low Cost Service	-	26	-	26
BCPC Hardship fund	-	3,327	-	3,327
	-	3,353	-	3,353
Unrestricted funds				
Designated funds	-	37,000	-	37,000
General funds	852,730	168,960	(428,036)	593,654
	852,730	209,313	(428,036)	634,007

Free unrestricted reserves, after deduction of fixed assets and the mortgage are £153,393 (2022: £186,740). The liquid reserves held at the year are indicative of large capital outlays during the previous periods.

16 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.

17 Related Party Transactions

During the year

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2023****Notes to the Statement of Cash Flows****A Reconciliation of net movement in funds to net cash inflow from operating activities**

	SOFA £	Debtors £	Creditors £	Cashflow £
A1 Income from Other Trading Activities				
Membership subs & room rentals	27,263	-	-	27,263
		-	-	27,263
A2 Income from Charitable Activities				
Fees	540,223	1,645	(6,625)	535,243
		1,645	(6,625)	535,243
A3 Costs of Charitable Activities				
Charitable activities	(611,153)	368	(10,841)	(621,626)
Depreciation	17,831	-	-	17,831
		368	(10,841)	(603,795)

Prior Year comparative

	SOFA £	Debtors £	Creditors £	Cashflow £
		(Restated)		
A1 Income from Other Trading Activities				
Membership subs & room rentals	28,912	-	-	28,912
		-	-	28,912
A2 Income from Charitable Activities				
Fees	551,059	(14,798)	(5,860)	530,401
		(14,798)	(5,860)	530,401
A3 Costs of Charitable Activities				
Charitable activities	(615,157)	802	15,210	(599,145)
Depreciation	19,170	-	-	19,170
		802	15,210	(579,975)

BCPC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

Notes to the Statement of Cash Flows (continued)

B Analysis of changes in cash flow during the year

	2023 £	2022 £	Change £
Cash at bank and in hand	494,831	546,075	(51,244)
	2022 £	2021 £	Change £
Cash at bank and in hand	546,075	585,008	(38,933)

C Analysis of changes in net debt

	At 01-Sep-2022 £	Cash flows £	Non cash flows £	At 31-Aug-2023 £
Cash and cash equivalents				
Cash	546,075	(51,244)	-	494,831
	546,075	(51,244)	-	494,831
Borrowings				
Debt due within one year	(17,780)	14,142	(9,424)	(13,062)
Debt due after one year	(428,036)	-	9,424	(418,612)
	(445,816)	14,142	-	(431,674)
Total	100,259	(37,102)	-	63,157
Prior Year comparative	At 01-Sep-2021 £	Cash flows £	Non cash flows £	At 31-Aug-2022 £
Cash and cash equivalents				
Cash	585,008	(38,933)	-	546,075
	585,008	(38,933)	-	546,075
Borrowings				
Debt due within one year	(21,433)	18,780	(15,127)	(17,780)
Debt due after one year	(443,163)	-	15,127	(428,036)
	(464,596)	18,780	-	(445,816)
Total	120,412	(20,153)	-	100,259

D Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.

BCPC

England & Wales - Charity number 1075620

Accounts

B C P C

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

31 AUGUST 2022

Company Registration Number: 3768246
Charity Number: 1075620

B C P C

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

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REPORT FROM THE CHAIR OF THE TRUSTEES'

YEAR ENDED 31 AUGUST 2022

It has been another successful year for BCPC with high numbers of applicants and enrolments. Our financial position remains stable with strong reserves.

Covid had less impact on our training delivery than the previous year and as the Government restrictions eased, we were able to deliver the training in person for much of the year. Additional premises were hired for one class only, with the rest of the training returning to the building. Requiring attendees to employ non-symptomatic testing prior to attending classes meant that cases were easily managed and contained. We are grateful to our students for their conscientiousness, and their adaptability with the changes that were necessary.

BCPC continues to thrive in large measure due to the dedication, skills and experience of its Director, Tree Staunton, and the management team she leads. As reported last year, this now includes a Deputy Director role, held by Rhianwen Gilson in preparation for her taking over the Director role in the next academic year. The Finance Manager, Karen Iles, maintains a firm and steady hand on the budget. General reserves have been built over the past few years which will enable us to confidently accommodate potential rising expenditure. We are grateful to our dedicated hard working office team who are central to the smooth and efficient running of the organisation.

Following a change to the Mem & Arts to allow Trustees meetings and the AGM to be held online, the November AGM was held online, followed by a conference. We were grateful to Frankie McGibney for stepping in as Acting Chair when Peter Binns stood down as Chair, and Trustees are sharing the Chairperson role until a new Chair is appointed. We extend our thanks to Judy Ryde who stood down at the AGM after many years of supporting the organisation. David Presswell joined as a new Trustee in November.

As reported in last year's annual report, The Trustees have again worked effectively over the last year using their wide range of skills and experience. Arrangements are in place for two potential new trustees to attend meetings with a view to being appointed, and we continue to encourage professional members with suitable portfolio.

Finally, grateful thanks go to all our volunteer committee members who support the governance of the organisation, and serve the membership on behalf of the Trustees.

David Presswell on behalf of
BCPC Board of Trustees

October 2022

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

Objectives and Activities of the Charity

The objects of the organisation, as set out in the Memorandum and Articles of Association are:

'To promote the preservation and protection of mental health, to advance education and to relieve persons suffering from psychological or emotional illness by:

(1) Educating, training, qualifying, setting standards of practice for and supporting psychotherapists and counsellors through the provision of courses, classes, seminars workshops and conferences on the subject of psychotherapy and counselling, leading to recognised qualifications to practise in these areas, as well as through the promotion of an association for students, trainees, and a professional community of practice for psychotherapists and counsellors;

(2) Providing counselling and psychotherapy for those suffering from psychological or emotional illness; assessing the needs of members of the public requiring counselling or psychotherapy and making such referrals as are deemed appropriate; as well as providing skilled practitioners for nurturing better relationships at all levels*;

(3a) Undertaking research into and the study of psychological or emotional well-being and illness and the theory and practice of psychotherapy, counselling and human relationships at all levels*, and publishing the useful results and findings of such research and study;

(3b) To model and reflect the approaches we teach and espouse in our own organisation and trainings;

(4) To do all such other acts and things as are or may be incidental or conducive to the attainment of the object or ancillary thereto and to formulate, prepare and establish schemes therefore provided that all the activities of the Charity shall be of a charitable nature.

* By relationships at all levels we mean both: a) cognitive, emotional, physical and spiritual; and b) personal, inter-personal, couples, families, groups, teams, organisations, systems, transpersonal and ecological.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

Public Benefit Reporting

The trustees have paid due regard to the Charity Commission's guidance on Public Benefit in deciding what activities the charity should undertake.

The principles of Public Benefit are:

- there must be an identifiable benefit which is related to the aims of the charity; and,
- benefit must be to the public or section of the public.

Taking the aims of the charity in turn, these requirements are addressed below:

Objective 1 was pursued in various forms – training courses, workshops, Continuing Professional Development courses, speaker day/conferences and evening lectures; a rigorous network of committees for maintaining standards of training, ethics; professional practice rooms for consultation to members of the public – and this activity delivered the following public benefits in 2021/22

- qualified counsellors and psychotherapists of a high standard with ongoing professional support and standards monitoring were trained and entered professional practice in the community. This benefits all members of the public seeking mental health care of this type. Therapists often operate sliding fee scales linked to income, thus not excluding users on the grounds of poverty;
- members of the public could train and educate themselves in counselling and psychotherapy with BCPC, at a level appropriate to their interests and financial resources (doing anything from a one-day workshop up to a long term professional diploma / MA);
- members of the community of graduate counsellors and psychotherapists have been able to attend professional workshops and talks at BCPC in order to further their knowledge and skills in their professional practice.

Objective 2 was pursued via the provision of a free referral service (the PCS) to the public, which helps identify and refer them to appropriate therapists. The benefits of these services to the public are self evident and do not exclude users on the grounds of low income.

Objective 3 leads to

- the furtherance of publicly available knowledge and skills in the application of counselling and psychotherapy, thus providing obvious public health benefits;
- assurance that the values and ethos of the organisation are rolled out to members of the public in communications and publications by inclusion of office and administrative staff in the professional training meetings and discussions.

Objective 4 has been pursued via the delivery of the BCPC low cost counselling scheme which has a dual purpose of providing counselling to senior citizens and those on low income whilst providing invaluable experience to student practitioners. The scheme had another successful year, with all students completing blocks of 12 weeks with 2-3 clients. This has been advertised through local GP surgeries, community centres and other public sites. This year reserves were allocated to provide additional ongoing sessions to clients with more complex needs.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

Review of Activities and Performance

Following the easing of Government guidelines and requirements for social distancing almost all classes were delivered in person at BCPC premises. Covid policy guidelines were followed and when needed students were given the facility to join online in a blended arrangement.

The practice rooms have gradually begun to be used by trainee practitioners to see clients as Covid restrictions have meant that training needs have become less demanding of extra space in the building.

Two successful conferences were held during the academic year. In Autumn 2021 an online conference entitled *Being a Therapist in Troubled Times* took place with BCPC Honorary member Kelvin Hall presenting. More than 50 members attended, and a lively discussion followed the presentation.

In May 2022, the Spring Members' Conference and graduation awards ceremony took place in person at BCPC premises for the first time since the pandemic began. The morning conference presenter was BCPC member Andrew Jamieson, and the title of his presentation was based on his newly published book **Midlife – Crisis and Opportunity in the middle years**. As this presentation was the official book launch for Andrew's book, there followed a book signing and informal discussion. At the graduation ceremony in the afternoon awards were presented to 9 psychotherapists and 9 counsellors. In the last year a total of 20 counsellors and 12 psychotherapists have qualified.

As in previous years we were oversubscribed for both our Foundation year and our Diploma courses and therefore unfortunately some eligible applicants were not accepted for training.

Our referral service has experienced a high demand during this year for professional consultations at affordable cost to members of the public, and with the low cost service operating as a placement for our trainees has also been busy. During this year we have once again been pleased to be able to offer a subsidy for additional sessions for clients with more complex needs so that they could be seen for longer periods of time by more experienced trainees.

This year we ran two Counselling year one groups and welcomed 5 new staff members onto the teaching team. There was a total of 20 tutors teaching. The management team of three course leaders met regularly with the Director and the Deputy Director to discuss and agree management strategies and decisions, as well as future developments.

In terms of regulatory compliance, the Middlesex Institutional Review paperwork was submitted in preparation for our Psychotherapy MA Revalidation due to be completed in the academic year 2022-23.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2022**

1. Objectives for the year 2021/22

The main objectives for the academic year were addressed as follows:

- The Low Cost Counselling Service continued to deliver services to the public in person and also remotely, seeing increased client numbers
- Four clients with complex needs were subsidised for weekly therapy for up to 6 months
- BCPC continued to offer a free referral service to members of the public with increased service users
- BCPC offered one online Conference and one Conference in person which was followed by the presentation of graduate awards
- Two diversity training events were attended by teaching staff
- A variety of CPD events were offered and well attended by graduate members
- BCPC encourages graduates to successfully publish their research in relevant professional journals
- We introduced a new Dyslexia expert for students with individual learning agreements
- BCPC offered teaching and learning in person for all 3 terms mainly in the BCPC building
- A blended learning approach was available for students unable to attend in person due to Covid-19 Risk
- A BCPC bursary was awarded to a BME applicant with a view to bringing underrepresented groups into the profession
- The strategic business plan is in progress

2. Student numbers in 2021/22

The table below shows start of year student numbers for the last three years:

	2021/22	2020/21	2019/20
Foundation	54	54	54
Counselling			
- Year 1	27	18	18
- Year 2	18	18	17
- Year 3	43	30	26
Psychotherapy			
- Psychotherapy Year 1	18	17	18
- Module 1 (start of M.A.)	14	10	15
- Modules 2&3	21	27	31
- Module 4	13	15	12
- Module 4S (5)	15	11	6
Total	223	200	197

For the academic year 2022/23 it has been decided to run 3 Foundation Certificate groups and 54 students have been enrolled. We have 222 students enrolled in all.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2022**

3. Financial review**3.1 Background**

A charity must classify the income it receives as either 'unrestricted' (i.e. no special restrictions have been placed on the income and it can be spent as the trustees see fit) or as 'restricted', where the donor places explicit restrictions on the future use of the money.

The surplus of income over expenditure in any year is termed Net Income for a charity (in other organisations this is called Profit) and this gives rise to an accumulated reserve at the year-end, called a 'fund'. A fund is not simply cash, but rather all assets minus all liabilities.

A fund is akin to a ring-fenced pot of money. A charity may have several funds due to it having to keep track of how it received and spent different pots of money in complying with any special conditions on their use. BCPC's main unrestricted fund is called the General fund – this is where most of the training and membership activities are recorded. The funds are all listed in the accounts and summarised in the table below at section 3.3.

3.2 Income and expenditure in the year

On the unrestricted General fund, trading results for 2021/22 show a deficit of £34,677 (2020/21: surplus of £31,129). The deficit was due to the 18 month "succession strategy" budgeted and implemented. A new temporary post of Deputy Director was recruited for 18 months, to succeed to the Director role during next year. Other management roles have been developed and expanded as part of the plan. The deficit will be picked up by the General Funds which have been steadily increasing over the past few years.

Looking in a little more detail, net income can be broken down into the difference between income at £580,480 (2020/21: £555,370) and expenditure of £615,157 (2020/21: £524,241). Income is higher this year with two Counselling Year 1 groups being run due to increased applicants. We ran two Listening Skills courses, one in person and one online this year. CPD events and Spring Conference were held in the building which generated income. The PCS Referral Service has become busier, and income has increased.

The pandemic has affected expenditure less this year with two terms of teaching in the building and one online. We have rented external premises for one group to help with distancing. Some headings are showing an underspend due to staff/students not coming into the building for part of the year which has slightly reduced costs. Other headings show an overspend due to additional costs of the pandemic. We purchased air purifiers to filter the air and having the windows open with the heating on has increased energy costs. The online library system with access to all students has proved useful and will be continued. The windows in the downstairs training room were replaced in the Summer, this will help with outside noise. Extensive decorating was carried out in the summer break to maintain the building.

The charity began the year with a planned deficit budget of £41,621. The charity's performance during the year exceeded overall budgetary expectation. Small underspends and contingencies were built in to cover an uncertain economic climate. The deficit this year as planned will decrease the General reserves which are held to provide cover for unexpected changes in income and expenditure, allowing us to continue activities. Further General reserves are likely to be used in 2022/23 to cover carried forward plans.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2022**

Turning to restricted funds –

Low Cost Service Fund (previously Community of Practice (CoP) fund) - To support low cost service referrals who have more complex requirements than can be accommodated within the current service.

BCPC Hardship Fund (previously) Student Representative Group (SRG) fund – To create a Student Hardship Fund.

3.3 Reserves position at the year-end

We started the year with a General fund of £662,115 and finished with £630,654. The fund's decrease was via an operating deficit for the year.

Transfers of £3,216 were made from the Restricted Low Cost Service fund to the General fund to support low cost service referrals. We supported 4 clients with weekly therapy for up to 6 months, as needed. The Restricted Fund has now been taken up and a transfer of £7,000 was made from the General Fund to a new Designated Low Cost therapy fund. This will enable the continuation of support to the Low Cost Service for clients in vulnerable groups in our community, with more complex needs.

The restricted funds can rise or fall from year to year, as finance is raised and spent pursuing our charitable objectives. The unrestricted and restricted funds position at the year-end is shown in the table below.

	At 31.8.22	At 31.8.21
Unrestricted funds:	£	£
- General	593,654	632,115
- Designated	37,000	30,000
	630,654	662,115
Restricted funds:		
- Low Cost Service Fund	26	3,242
- BCPC Hardship Fund	3,327	3,327
Total funds	634,007	668,684

The Trustees have reviewed the charity's reserves policy to have free reserves - that is unrestricted funds free of long term encumbrance, such as being invested in fixed assets, - equal to four months of annual running costs. This equates to £172,000 and will be held to enable time to implement our contingency plan. At the end of this financial year the free reserves are £186,740. The free reserves this year are in excess of the charity's reserves policy. The succession strategy, with additional costs for next year will be picked up by the General Reserves. The Trustees welcome the additional surplus this year as in these uncertain times the General Reserves will provide cover for any unexpected changes in income and expenditure.

Plans for Forthcoming Academic year 2022/23

- To promote the Low-Cost Counselling Service to ensure its availability to vulnerable groups in our community
- To ensure that our free Referral Service is accessible to as broad a client base as possible
- To hold two annual conferences developing contemporary themes, one online and one in-person
- To further develop staff awareness and expertise in areas of diversity and inclusion
- Through a rich programme of CPD, to support professionals in developing their expertise and awareness of new areas of research
- To support all students to access learning through a recognition of their specific learning differences
- To continue to increase and maintain the membership of the organisation
- To promote our bursaries for underrepresented groups in our profession

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

Structure, Governance and Management

1. The charity is governed by a Memorandum and Articles of Association, with accompanying bylaws. The charity is also a company limited by guarantee.
2. New trustees are elected at the Annual General Meeting (AGM). All trustees have to retire after three years but are eligible to stand for immediate re-election. Between AGMs, the trustees can co-opt new trustees, however, such co-opted trustees must be confirmed in their appointment through election at the subsequent AGM.
3. New trustees are inducted through a process including meetings with the senior management staff and trustees, and the circulation of many relevant documents such as minutes of previous trustees' meetings, management accounts and annual accounts. A copy of the full induction procedure is available from the office.
4. Trustees are recruited through appeals to the graduate membership of the organisation, as it is stated in the bylaws that there should be at least two psychotherapy graduates and at least two counselling graduates of the organisation amongst the trustees. In addition, there should be at least two non-member trustees on the Board, who may be recruited through personal recommendation and subsequent approach, or through advertising in relevant press.
5. The trustees meet at least termly, or as the immediate situation demands. The Director reports to the trustees, and their work is directed through resolutions passed at these meetings. If matters requiring direction arise between meetings, the senior management are advised directly by the Chair of Trustees. Additionally, the bylaws indicate that a number of subcommittees also take responsibility for specific areas, including training standards, ethics and re-accreditation. Terms of reference for all subcommittees and job descriptions for senior management roles are in place.
6. The charity is subject to review by various external organisations:
 - The Charity Commission
 - Companies House
 - United Kingdom Council for Psychotherapy (UKCP)
 - British Association for Counselling and Psychotherapy (BACP)
 - Middlesex University

These organisations all impose various operating practices on the organisation to maintain its professional relationship and standing, and these form part of the job descriptions of the senior executive managers of the organisation.
7. The charity has no subsidiaries. The main partnership work currently undertaken in pursuit of its charitable objectives is the provision of qualifications accredited by BACP, UKCP and Middlesex University.
8. A risk policy has been created by the trustees. The policy states that in order to reduce risk in accordance with operational requirements, the following principles apply:
 - a) Insurance - policies will be at a level of cover recommended by the insurance company, with excess payments at or below £500.
 - b) The acquisition of permanent freehold premises in 2014 has meant that our free reserves did not meet our reserves policy. This was a long-term plan to enable us to house all of our trainings in the same building and we are now able to offer additional

courses. We have been rebuilding our reserves over the past few years and this year we have exceeded the General Reserves target.

- c) Financial control - a budget is to be set each year, with the aim as a minimum to break even over the year. Trustees will monitor the developing financial situation termly. Two signatories will authorise all financial transactions.
- d) Risk register - a register of risks shall be maintained and be reviewed by the trustees annually. Additional risk assessments have been carried out and procedures put in place for the BCPC building to be safely reopened for training.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of BCPC for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom 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 income and expenditure, of the charitable company for that period. 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 judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Registered office:

1 Trim Bridge
Bath
BA1 1HD

Signed by order of the
Trustees

.....
David Presswell
on behalf of
BCPC Board of Trustees

Approved by the Trustees on

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2022

1. The name of the charity is Bath Centre for Psychotherapy and Counselling. The organisation is incorporated as a company limited by guarantee under the name BCPC.
2. The charity registration number is 1075620. The company registration number (registered in England and Wales) is 3768246.
3. The principal office (and registered office) is located at: 1 Trim Bridge, Bath, BA1 1HD.
4. At the time of this report, the Trustees and Corporate Directors of the organisation were:
Frankie McGibney
John Macdonald
Ann Burton
Kevin Gibbs
David Presswell – appointed 11.11.21
Martin Gledhill – appointed 13.10.22
Judy Ryde – served as Trustee until 30.11.21
5. The senior manager of the organisation to whom the day-to-day management of the charity is delegated is Tree Staunton (Director).
6. The independent examiner appointed for the current year is: Joshua Kingston BSc ACA, Burton Sweet Limited Chartered Accountants, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.
7. The bankers for the organisation are: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2022

Independent examiner's report to the trustees of B C P C ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

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

Since the Company'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 member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

BCPC**STATEMENT OF FINANCIAL ACTIVITIES (Including income & expenditure account)****YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Other trading activities	2	28,912	-	28,912	25,153
Charitable activities	3	551,059	-	551,059	529,843
Investment income		509	-	509	374
Total income		580,480	-	580,480	555,370
Expenditure on:					
Charitable activities	4	615,157	-	615,157	524,241
Total expenditure		615,157	-	615,157	524,241
Net income/(expenditure)	6	(34,677)	-	(34,677)	31,129
Transfers between funds		3,216	(3,216)	-	-
Net movement in funds		(31,461)	(3,216)	(34,677)	31,129
Total funds at start of year	14	662,115	6,569	668,684	637,555
Total funds at end of year	14	630,654	3,353	634,007	668,684

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 9 for fund-accounting comparative figures.

The notes on pages 17 to 27 form part of these financial statements.

BCPC
BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	852,730	871,900
Current assets			
Debtors	11	242,616	228,620
Cash at bank		546,075	585,008
		<u>788,691</u>	<u>813,628</u>
Creditors :			
Amounts falling due within one year	12	(579,378)	(573,681)
Net current assets		<u>209,313</u>	<u>239,947</u>
Creditors : Amounts falling after one year	13	(428,036)	(443,163)
Net assets		<u><u>634,007</u></u>	<u><u>668,684</u></u>
Restricted funds	14	3,353	6,569
Unrestricted funds	14	630,654	662,115
		<u><u>634,007</u></u>	<u><u>668,684</u></u>

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

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

David Presswell
on behalf of BCPC Board of Trustees

Company No: 03768246

The notes on pages 17 to 27 form part of these financial statements.

BCPC**CASHFLOW STATEMENT****AS AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
Operating activities			
Cash flows for operating activities			
Income from other trading activities	A1	28,912	25,153
Cash flows from operating activities			
Income from charitable activities	A2	531,203	563,631
Costs of charitable activities	A3	(580,777)	(498,404)
		<u>(20,662)</u>	<u>90,380</u>
Non-operational cashflows			
Investing activities			
Capital expenditure and financial investment		-	(1,691)
Interest received		509	374
		<u>509</u>	<u>(1,317)</u>
Financing			
Mortgage repayment		<u>(18,780)</u>	<u>(19,900)</u>
Net cash inflow/(outflow) for the year	B	<u><u>(38,933)</u></u>	<u><u>69,163</u></u>

The notes on pages 17 to 27 form part of these financial statements.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

1 Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a Public Benefit entity.

Along with other similar charities and organisations, the COVID-19 pandemic after the year end has brought many uncertainties to the global economy. The impact of this on the charity is highlighted in further detail within the Trustees' annual report. Notwithstanding these uncertainties, the Trustees have chosen to prepare the financial statements on a going concern basis given the free reserves held by the charity and the careful planning of the Trustees.

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.
- c) Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. They are included within support costs.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Equipment, fixtures and fittings - 25% p.a. straight line for electrical items & computer items,

Buildings - 2% p.a. with none in the year of purchase.

Basement tanking - 10% p.a.

Fixed assets under £1,000 are written off in the year of acquisition.

- e) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.
- f) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.
-

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

1 Accounting policies (continued)

- h) The charity only has financial assets and 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 loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate using the effective interest method.
- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- j) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Other trading activities

	Unrestricted	Restricted	Total Funds 2022	Total Funds 2021
	£	£	£	£
Membership subscriptions	23,430	-	23,430	22,425
Other income	5,482	-	5,482	2,728
	<u>28,912</u>	<u>-</u>	<u>28,912</u>	<u>25,153</u>

All other trading activities in 2021 were unrestricted.

3 Income from charitable activities

	Unrestricted	Restricted	Total Funds 2022	Total Funds 2021
	£	£	£	£
Course fees	488,032	-	488,032	475,432
Event fees	2,920	-	2,920	-
Contribution to MA registration fees	24,500	-	24,500	26,500
Other fees	35,607	-	35,607	27,911
	<u>551,059</u>	<u>-</u>	<u>551,059</u>	<u>529,843</u>

All income from charitable activities in 2021 was unrestricted.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

4 Charitable activities

	Unrestricted £	Restricted £	Total Funds 2022 £	Total Funds 2021 £
Staff costs				
Tutor salaries & extras	181,126	-	181,126	161,306
Training manager salaries	109,872	-	109,872	80,464
Office salaries	88,150	-	88,150	85,225
Temporary staff wages	16,665	-	16,665	12,445
NI Employer tax	19,396	-	19,396	18,204
Employer pension	18,625	-	18,625	14,113
Other staff costs	23,682	-	23,682	15,637
Subscriptions, resources & events				
Resources	9,170	-	9,170	4,901
Subscriptions	3,000	-	3,000	3,619
Event costs	1,461	-	1,461	500
Bursaries				
Bursaries allocated	4,826	-	4,826	3,970
Marketing				
Advertising & marketing	2,843	-	2,843	1,452
Office related				
Office costs	19,431	-	19,431	15,694
Premises & miscellaneous				
Premises costs	49,877	-	49,877	40,397
Loan interest	14,376	-	14,376	13,007
Bank charges	203	-	203	167
Depreciation	19,170	-	19,170	18,765
Collected fees forwarded				
Registrations paid to Middlesex	29,244	-	29,244	29,244
Governance costs (note 5)	4,040	-	4,040	5,131
	<u>615,157</u>	<u>-</u>	<u>615,157</u>	<u>524,241</u>

All expenditure on charitable activities in 2021 was unrestricted.

	Direct Costs £	Support Costs £	Total Funds 2022 £
Staff costs	347,627	109,889	457,516
Subscriptions, resources, audits & events	13,631	-	13,631
Bursaries given	4,826	-	4,826
Marketing	-	2,843	2,843
Office related	-	19,431	19,431
Premises & miscellaneous	-	83,626	83,626
Collected fees forwarded	29,244	-	29,244
Governance costs (note 5)	-	4,040	4,040
	<u>395,328</u>	<u>219,829</u>	<u>615,157</u>

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

4 Charitable activities (continued)

Previous year

	Direct Costs £	Support Costs £	Total Funds 2021 £
Staff costs	287,696	99,698	387,394
Subscriptions, resources, audits & events	9,020	-	9,020
Bursaries given	3,970	-	3,970
Marketing	-	1,452	1,452
Office related	-	15,694	15,694
Premises & miscellaneous	-	72,336	72,336
Collected fees forwarded	29,244	-	29,244
Governance costs (note 5)	-	5,131	5,131
	<u>329,930</u>	<u>194,311</u>	<u>524,241</u>

5 Governance costs

	Unrestricted £	Restricted £	Total Funds 2022 £	Total Funds 2021 £
Independent Examiner's fees	2,460	-	2,460	2,280
Committee expenses	1,267	-	1,267	1,254
Legal and professional fees	313	-	313	1,597
	<u>4,040</u>	<u>-</u>	<u>4,040</u>	<u>5,131</u>

All governance costs in 2021 were unrestricted.

6 Net income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	19,170	18,765
Independent Examiner's fees	2,460	2,280
Trustees' expenses	<u>Nil</u>	<u>83</u>

During the year no trustees (2021: 1 trustee), received £Nil (2021: £83) for travel expenses to attend

The legal authority allowing payments to be made to the above directors/trustees can be found in the company's Memorandum and Articles.

There were no aggregate donations from Trustees, key management personnel, and other related parties during the current or prior year.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

7 Staff costs and numbers

The aggregate staff costs were:

	2022 £	2021 £
Tutors (incl. CPD & Workshops)	181,126	161,306
Training manager salaries	109,872	80,464
Office salaries	88,150	85,225
Temporary staff (PCS)	16,665	12,445
Social security costs	19,396	18,204
Pension costs	18,625	14,113
	<u>433,834</u>	<u>371,757</u>

No employee received emoluments of more than £60,000 in the current or previous year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022 No.	2021 No.
Charitable activities	7	5
Administration	3	3
	<u>10</u>	<u>8</u>

Senior management in aggregate received remuneration of £55,750 (2021: £63,218).

The average headcount of employees during the year was 28 (2021: 24).

8 Taxation

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

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2022****9 Prior Year Comparative Figures for the Statement of Financial Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:			
Other trading activities	25,153	-	25,153
Investment income	529,843	-	529,843
Charitable activities	374	-	374
Total income	555,370	-	555,370
Expenditure on:			
Charitable activities	524,241	-	524,241
Total expenditure	524,241	-	524,241
Net income/(expenditure)	31,129	-	31,129
Transfers between funds	840	(840)	
Net movement in funds	31,969	(840)	31,129
Total funds at the start of the year	630,146	7,409	637,555
Total funds at the end of the year	662,115	6,569	668,684

10 Tangible fixed assets

	Land, freehold property & improvements £	Equipment, fixtures & fittings £	Total £
Cost			
At 1 September 2021	955,594	24,323	979,917
Additions	-	-	-
At 31 August 2022	955,594	24,323	979,917
Depreciation			
At 1 September 2021	90,261	17,756	108,017
Charge for the year	15,708	3,462	19,170
At 31 August 2022	105,969	21,218	127,187
Net book value			
At 31 August 2022	849,625	3,105	852,730
At 31 August 2021	865,333	6,567	871,900

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

11 Debtors

	2022 £	2021 £
Trade debtors	233,857	219,059
Prepayments	8,759	9,561
	<u>242,616</u>	<u>228,620</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	23,817	11,098
PAYE and social security	5,983	4,200
Deferred income	526,995	532,855
Accruals	4,803	4,095
Mortgage	17,780	21,433
	<u>579,378</u>	<u>573,681</u>

The deferred income of £526,995 (2021: £532,855) represents some of the following year's course fees having been invoiced in the current year.

The mortgage is secured by way of a charge over the freehold property.

13 Creditors: amounts falling after one year

	2022 £	2021 £
Mortgage	428,036	443,163
	<u>428,036</u>	<u>443,163</u>

The mortgage is secured by way of a charge over the freehold property.

Amounts due beyond 5 years included within the above amount total figure £356,915 (2021: £357,429).

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

14 Movement in funds

	1-Sep-2021 £	Income £	Expenditure £	Transfers £	31-Aug-2022 £
Restricted funds					
Low Cost Service fund	3,242	-	-	(3,216)	26
BCPC Hardship fund	3,327	-	-	-	3,327
	<u>6,569</u>	<u>-</u>	<u>-</u>	<u>(3,216)</u>	<u>3,353</u>
Unrestricted funds					
Designated Property Repair	30,000	-	-	-	30,000
Designated LCS Therapy fund	-	-	-	7,000	7,000
General funds	632,115	580,480	(615,157)	(3,784)	593,654
	<u>662,115</u>	<u>580,480</u>	<u>(615,157)</u>	<u>3,216</u>	<u>630,654</u>
Total funds	<u>668,684</u>	<u>580,480</u>	<u>(615,157)</u>	<u>-</u>	<u>634,007</u>
Previous year:	1-Sep-2020 £	Income £	Expenditure £	Transfers £	31-Aug-2021 £
Restricted funds					
Low Cost Service fund	4,082	-	-	(840)	3,242
BCPC Hardship fund	3,327	-	-	-	3,327
	<u>7,409</u>	<u>-</u>	<u>-</u>	<u>(840)</u>	<u>6,569</u>
Unrestricted funds					
Designated funds	19,000	-	-	11,000	30,000
General funds	611,146	555,370	(524,241)	(10,160)	632,115
	<u>630,146</u>	<u>555,370</u>	<u>(524,241)</u>	<u>840</u>	<u>662,115</u>
Total funds	<u>637,555</u>	<u>555,370</u>	<u>(524,241)</u>	<u>-</u>	<u>668,684</u>

Low Cost Service Fund (LCS) (change of name from Community of Practice (CoP Fund)) - this was created via a donation from BCPCA upon the Association's dissolution. The fund was restricted for use to be spent on Community of Practice activities, released by the Trustees and Members, due to not being taken up over several years, to be used to support Low Cost Counselling.

BCPC Hardship Fund (BCPCH) (change of name from Student Representative Group (SRG) fund) - This was created via donation from BCPCA upon the Association's dissolution to be spent on Student Representative Group activities, and released by the trustees and Members, due to not being taken up over several years, as a Student Hardship Fund.

Designated Property Repair fund - These funds have been designated for property maintenance and tanking.

Designated Low Cost Service Therapy Fund (LCS) - These funds are to be used to support Low Cost Counselling. As the restricted fund has now been taken up, a transfer of £7,000 was made from the General Fund to a new Designated Low Cost therapy fund. This will enable the continuation of support to the Low Cost Service for clients in vulnerable groups in our community, with more complex needs.

General funds - these funds can be used in line with the charity's purposes at the discretion of the Trustees.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

15 Analysis of net assets between funds

	Tangible Fixed assets	Net Current Assets	Long term Liabilities	Total
	£	£	£	£
Restricted funds				
Low Cost Service	-	26	-	26
BCPC Hardship fund	-	3,327	-	3,327
	-	3,353	-	3,353
Unrestricted funds				
Designated funds	-	37,000	-	37,000
General funds	852,730	168,960	(428,036)	593,654
	852,730	209,313	(428,036)	634,007

Previous year:

	Tangible Fixed assets	Net Current Assets	Long term Liabilities	Total
	£	£	£	£
Restricted funds				
Low Cost Service	-	3,242	-	3,242
BCPC Hardship fund	-	3,327	-	3,327
	-	6,569	-	6,569
Unrestricted funds				
Designated funds	-	30,000	-	30,000
General funds	871,900	203,378	(443,163)	632,115
	871,900	239,947	(443,163)	668,684

Free unrestricted reserves, after deduction of fixed assets and the mortgage are £186,740 (2021: £224,811). The liquid reserves held at the year are indicative of large capital outlays during the previous periods.

16 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.

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2022****Notes to the Statement of Cash Flows****A Reconciliation of net movement in funds to net cash inflow from operating activities**

	SOFA £	Debtors £	Creditors £	Cashflow £
A1 Income from Other Trading Activities				
Membership subs & room rentals	28,912	-	-	28,912
		-	-	28,912
A2 Income from Charitable Activities				
Fees	551,059	(13,996)	(5,860)	531,203
		(13,996)	(5,860)	531,203
A3 Costs of Charitable Activities				
Charitable activities	(615,157)	-	15,210	(599,947)
Depreciation	19,170	-	-	19,170
		-	15,210	(580,777)

Previous year

	SOFA £	Debtors £	Creditors £	Cashflow £
A1 Income from Other Trading Activities				
Membership subs & room rentals	25,153	-	-	25,153
		-	-	25,153
A2 Income from Charitable Activities				
Fees	529,843	(662)	34,450	563,631
		(662)	34,450	563,631
A3 Costs of Charitable Activities				
Charitable activities	(524,241)	-	7,072	(517,169)
Depreciation	18,765	-	-	18,765
		-	7,072	(498,404)

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2022****Notes to the Statement of Cash Flows (continued)****B Analysis of changes in cash flow during the year**

	2022 £	2021 £	Change £
Cash at bank and in hand	546,075	585,008	(38,933)
	2021 £	2020 £	Change £
Cash at bank and in hand	585,008	515,845	69,163

C Analysis of changes in net debt

	At 01-Sep-2021 £	Cash flows £	Non cash flows £	At 31-Aug-2022 £
Cash and cash equivalents				
Cash	585,008	(38,933)	-	546,075
	585,008	(38,933)	-	546,075
Borrowings				
Debt due within one year	(21,433)	18,780	(15,127)	(17,780)
Debt due after one year	(443,163)	-	15,127	(428,036)
	(464,596)	18,780	-	(445,816)
Total	120,412	(20,153)	-	100,259

	At 01-Sep-2020 £	Cash flows £	Non cash flows £	At 31-Aug-2021 £
Prior Year comparative Restated				
Cash and cash equivalents				
Cash	515,845	69,163	-	585,008
	515,845	69,163	-	585,008
Borrowings				
Debt due within one year	(20,872)	19,900	(20,461)	(21,433)
Debt due after one year	(463,624)	-	20,461	(443,163)
	(484,496)	19,900	-	(464,596)
Total	31,349	89,063	-	120,412

D Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.

BCPC

England & Wales - Charity number 1075620

Accounts

B C P C

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

31 AUGUST 2021

Company Registration Number: 3768246
Charity Number: 1075620

B C P C

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

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REPORT FROM THE CHAIR OF THE TRUSTEES

It has been another successful year for BCPC with high numbers of applicants and enrolments. Our financial position remains strong with a surplus at the end of the financial year to be added to the General Reserves.

The impact of Covid continued to challenge our training delivery and we again relied on the Zoom platform for remote delivery. We were able to offer in person teaching for two out of the three academic terms. This was achieved by hiring additional premises in order to preserve social distancing. The challenges presented by delivering on split sites were embraced by both staff and students, and we were again able to provide the opportunity for some students to attend remotely when it was necessary to isolate for some weeks or where they themselves presented with additional health risks.

Much of the attention of the Director, the senior managers and the office was focused on keeping pace with the weekly Government updates and reviewing protocols and guidelines with measures to suit the different premises. Nevertheless, we were able to maintain a tight organisational policy with a flexible response where needed, and by maintaining a close eye on reporting and swift action where a case was identified, we were able to avoid any spread of infection. All staff and students are to be congratulated for their adaptability and commitment which made this possible.

Critical to the successful management of our organisation during these difficult, complicated times has been the vigilance, dedication and hard work of our Director Tree Staunton. She has headed up a conscientious office team whose support for students has been unstinting. The Finance Manager, Karen Iles, has maintained a firm and steady hand on the budget. Thanks to careful planning, including increasing our reserves in previous years, the impact of Covid has been reduced, and we are in a healthy position going forward.

In light of the need for flexibility the Trustees proposed a change to the Memorandum & Articles such that Trustees meetings and the AGM could, where needed, be held online. It was agreed at the 2020 AGM to take this forward. As reported in last year's annual report, Peter Binns stood down as Chair and I have been Acting Chair until a permanent appointment is made. The Trustees have worked effectively over the last year using their wide range of skills and experience. We have been actively seeking new Trustees for next year to increase our numbers and range of expertise available.

The Quinquennial review by our accrediting organisation, the UK Council for Psychotherapy, took place in April with both our Counselling and our Psychotherapy Diplomas being under review. I am pleased to report a very successful outcome and that the review was passed with commendations. The assessors noted from both the last review and this one that it was understood that the organisation is in a process of developing management structures and devolving roles and responsibilities to a broader management group. The management team met regularly during the year and it was established that an additional role of Deputy Director (fixed term) was needed in order to secure succession planning.

Frankie McGibney Acting Chair,
BCPC Board of Trustees
October 2021

Objectives and Activities of the Charity

The objects of the organisation, as set out in the Memorandum and Articles of Association are:

'To promote the preservation and protection of mental health, to advance education and to relieve persons suffering from psychological or emotional illness by:

(1) Educating, training, qualifying, setting standards of practice for and supporting psychotherapists and counsellors through the provision of courses, classes, seminars workshops and conferences on the subject of psychotherapy and counselling, leading to recognised qualifications to practise in these areas, as well as through the promotion of an association for students, trainees, and a professional community of practice for psychotherapists and counsellors;

(2) Providing counselling and psychotherapy for those suffering from psychological or emotional illness; assessing the needs of members of the public requiring counselling or psychotherapy and making such referrals as are deemed appropriate; as well as providing skilled practitioners for nurturing better relationships at all levels*;

(3a) Undertaking research into and the study of psychological or emotional well-being and illness and the theory and practice of psychotherapy, counselling and human relationships at all levels*, and publishing the useful results and findings of such research and study;

(3b) To model and reflect the approaches we teach and espouse in our own organisation and trainings;

(4) To do all such other acts and things as are or may be incidental or conducive to the attainment of the object or ancillary thereto and to formulate, prepare and establish schemes therefore provided that all the activities of the Charity shall be of a charitable nature.

* by relationships at all levels we mean both: a) cognitive, emotional, physical and spiritual; and b) personal, inter-personal, couples, families, groups, teams, organisations, systems, transpersonal and ecological.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

Public Benefit Reporting

The trustees have paid due regard to the Charity Commission's guidance on Public Benefit in deciding what activities the charity should undertake.

The principles of Public Benefit are:

- there must be an identifiable benefit which is related to the aims of the charity; and,
- benefit must be to the public or section of the public.

Taking the aims of the charity in turn, these requirements are addressed below:

Objective 1 was pursued in various forms – training courses, workshops, Continuing Professional Development courses, speaker day/conferences and evening lectures; a rigorous network of committees for maintaining standards of training, ethics; professional practice rooms for consultation to members of the public – and this activity delivered the following public benefits in 2020/21

- qualified counsellors and psychotherapists of a high standard with ongoing professional support and standards monitoring were trained and entered professional practice in the community. This benefits all members of the public seeking mental health care of this type. Therapists often operate sliding fee scales linked to income, thus not excluding users on the grounds of poverty;
- members of the public could train and educate themselves in counselling and psychotherapy with BCPC, at a level appropriate to their interests and financial resources (doing anything from a one day workshop up to a long term professional diploma / MA);
- members of the community of graduate counsellors and psychotherapists have been able to attend professional workshops and talks at BCPC in order to further their knowledge and skills in their professional practice.

Objective 2 was pursued via the provision of a free referral service (the PCS) to the public, which helps identify and refer them to appropriate therapists. The benefits of these services to the public are self evident and do not exclude users on the grounds of low income.

Objective 3 leads to

- the furtherance of publicly available knowledge and skills in the application of counselling and psychotherapy, thus providing obvious public health benefits;
- assurance that the values and ethos of the organisation are rolled out to members of the public in communications and publications by inclusion of office and administrative staff in the professional training meetings and discussions.

Objective 4 has been pursued via the delivery of the BCPC low cost counselling scheme which has a dual purpose of providing counselling to senior citizens and those on low income whilst providing invaluable experience to student practitioners. The scheme had another successful year, with all students completing blocks of 12 weeks with 2-3 clients. This has been advertised through local GP surgeries, community centres and other public sites.

Review of Activities and Performance

Following Government guidelines and requirements for social distancing BCPC offered training on split sites during this year, with some student groups at BCPC's Trim Bridge premises and some attending at a local church hall. The Spring term reverted to online training only due to Covid restrictions. The expertise gained by staff in the previous academic year enabled us to adapt training and curriculum requirements in order to successfully deliver all courses. Staff and students are to be congratulated for their flexibility and commitment which made this possible.

The practice rooms were not let out for practitioners during most of this year due to the extraordinary needs of the training for rooms within the building.

For the second year running BCPC has offered successful online conferences, due to Covid restrictions in place. In Autumn 2020 a conference on Supervision was jointly organised by BCPC and the Centre for Staff Team Development (CSTD) in Bath. Numbers were limited to 60 for ease of online management and it was fully subscribed. There was a presentation by Professor Peter Hawkins, one of the founders of BCPC, and published author on the subject of supervision. Discussion groups followed, led by tutors and supervisors, and the conference concluded with a book launch of the 5th Edition of 'Supervision in the Helping Professions' published by Open University Press (June 2020).

In May 2021, the Spring Members' Conference took place online with over 60 members attending a presentation by Syed Azmatullah, a colleague from within the UK Council for Psychotherapy, representing the Committee on Equality Diversity and Intersectionality. A presentation entitled 'Towards Equality Diversity and Inclusivity' was followed by small group discussion and a Q&A session. In line with BCPC's commitment to addressing equality and diversity within the organisation and training, Syed Azmat was also invited to attend both Autumn and Spring staff meetings to offer guidance and support. One of the sub committees of BCPC Trustees, the Standards and Ethics Committee has extended its remit to include diversity and it was agreed at the last AGM (Nov 2020) that it be re-named the Diversity Standards and Ethics Committee.

The graduation ceremony which followed the Spring Members Conference congratulated those successful in receiving their awards; during this year twelve counsellors and two psychotherapists qualified. Submission extensions have been permitted this year due to the restrictions of the pandemic and in line with University guidelines.

As in previous years we were oversubscribed for both our Foundation year and our Diploma courses and therefore unfortunately some eligible applicants were not accepted for training.

Our referral service continues to deliver professional consultations at affordable cost to members of the public, with the low cost service operating as a placement for our trainees. During this year we have been pleased to be able to offer a subsidy for extra support to some clients with additional needs who were seen for longer periods of time by more experienced trainees.

Once again we are grateful to members of the various Committees that support the work of the training and membership, and help us to fulfil our regulatory requirements. All graduate members are welcome to join the committees.

This year we welcomed 4 new staff members onto the teaching team and there were a total of 16

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2021**

tutors teaching with some teaching on more than one course. The management team of three course leaders met regularly with the Director to discuss and agree management strategies and decisions, as well as future developments.

1. Objectives for the year 2020/21

The main objectives for the academic year were addressed as follows:

- The Low Cost Counselling Service continued to deliver services to the public in person and also remotely, seeing increased client numbers
- BCPC continued to offer a free referral service to members of the public with increased service users
- BCPC offered its Spring Conference online with expert speakers and over 60 graduates attending
- BCPC encourages graduates to successfully publish their research in relevant professional journals
- Ongoing liaison with Dyslexia expert for students with individual learning agreements
- BCPC offered teaching and learning in person for 2 out of 3 terms on split sites to meet social distancing requirements.
- A blended learning approach was available for students unable to attend in person due to Covid-19 Risk
- A BCPC bursary was awarded to a BME applicant with a view to bringing underrepresented groups into the profession
- The UKCP review of both our Counselling and our Psychotherapy Diplomas was passed with commendations

2. Student numbers in 2020/21

The table below shows start of year student numbers for the last three years:

	2020/21	2019/20	2018/19
Foundation	54	54	54
Counselling			
- Year 1	18	18	17
- Year 2	18	17	27
- Year 3	30	26	16
Psychotherapy			
- Psychotherapy Year 1	17	18	16
- Module 1 (start of M.A.)	10	15	14
- Modules 2&3	27	31	31
- Module 4	15	12	6
- Module 4S (5)	11	6	10
Total	200	197	191

For the academic year 2021/22 it has been decided to run 3 Foundation Certificate groups and 54 students have been enrolled. We are also running an additional Counselling Year 1 group this year due to high demand. We have 212 students enrolled in all.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2021**

3. Financial review**3.1 Background**

A charity must classify the income it receives as either 'unrestricted' (i.e. no special restrictions have been placed on the income and it can be spent as the trustees see fit) or as 'restricted', where the donor places explicit restrictions on the future use of the money.

The surplus of income over expenditure in any year is termed Net Income for a charity (in other organisations this is called Profit) and this gives rise to an accumulated reserve at the year-end, called a 'fund'. A fund is not simply cash, but rather all assets minus all liabilities.

A fund is akin to a ring-fenced pot of money. A charity may have several funds due to it having to keep track of how it received and spent different pots of money in complying with any special conditions on their use. BCPC's main unrestricted fund is called the General fund – this is where most of the training and membership activities are recorded. The funds are all listed in the accounts and summarised in the table below at section 3.3.

3.2 Income and expenditure in the year

On the unrestricted General fund, trading results for 2020/21 show unrestricted net income (i.e. surplus) of £31,129 (2019/20: £92,589). This is a good financial result and an addition to our reserves. It is, of course, substantially less than the previous year which was an unusual year. Due to the pandemic the BCPC building was closed for a good part of last year and planned expenditure was carried forward to the following year.

Looking in a little more detail, net income can be broken down into the difference between income at £555,370 (2019/20: £570,164) and expenditure of £524,241 (2019/20: £477,575). Income is slightly lower this year. Numbers were less than usual in some groups with several students opting to defer until next year when the Covid 19 situation may have improved. The BCPC building has only been open for 2 out of 3 terms this year due to the lock down. When students were able to attend in person, extra space was needed to accommodate social distancing. Rooms were needed for training and therefore not available for room renting. We ran an additional Listening Skills course which was held online this year. The PCS Referral Service has become busier and income has increased.

The pandemic has also affected expenditure. We have rented external premises for 2 groups to ensure social distancing. The planned development of the management team began with further development carried forward to the next academic year. The decision was made to subscribe to an online library system with access to all students, obtaining books has been problematic with the building closed. Some headings are showing an underspend due to staff/students not coming into the building for part of the year which has reduced costs. Other headings show an overspend due to additional costs of the pandemic. Some planned expenditure has been carried forward again such as the replacement of the windows, in the ground floor and top training room.

The charity began the year with a planned deficit budget of £17,719. The charity's performance during the year exceeded overall budgetary expectation. Underspends, planned expenditure being carried forward and contingencies were built in to cover an uncertain economic climate. The expected surplus this year will increase the General reserves which are held to provide cover for unexpected changes in income and expenditure, allowing us to continue activities. Some of the General reserves are likely to be used in 2021/22 to cover carried forward plans and additional expenditure relating to Covid-19, such as continuing to rent external premises to enable social distancing in groups.

TRUSTEES' ANNUAL REPORT**YEAR ENDED 31 AUGUST 2021**

Turning to restricted funds – Two small funds have been held for many years for the Community of Practice (£4,082) and Student Representative Group (£3,327) and had not been taken up. It was proposed by the Trustees and agreed by the Membership at the 2020 AGM that the funds be released and used to support:

Community of Practice (CoP) fund - To support low cost service referrals who have more complex requirements than can be accommodated within the current service, change of fund name to **Low Cost Service Fund**.

Student Representative Group (SRG) fund – To create a Student Hardship Fund, change of name to **BCPC Hardship Fund**.

3.3 Reserves position at the year-end

We started the year with a General fund of £630,146 and finished with £662,115. All the fund's increase was via operating surplus for the year.

Transfers of £840 were made from the Low Cost Service fund to the General fund to support low cost service referrals and a further transfer of £11,000 from the General Fund to the Designated Property Repair fund for future repairs to the building.

The restricted funds can rise or fall from year to year, as finance is raised and spent pursuing our charitable objectives. The unrestricted and restricted funds position at the year-end is shown in the table below.

	At 31.8.21	At 31.8.20
Unrestricted funds:	£	£
- General	632,115	611,146
- Designated	30,000	19,000
	662,115	630,146
Restricted funds:		
- Low Cost Service Fund	3,242	4,082
- BCPC Hardship Fund	3,327	3,327
Total funds	668,684	637,555

The Trustees have reviewed the charity's reserves policy and consider it necessary to hold free reserves - that is unrestricted funds free of long term encumbrance, such as being invested in fixed assets, - equal to four months of annual running costs. This equates to £168,000 and will be held to enable time to implement our contingency plan. At the end of this financial year the free reserves are £224,811. The free reserves this year are in excess of the charity's reserves policy, mainly due to reduced expenditure following closure of the building for part of the year and some expenditure will be carried forward to 2021/22. The further planned development of the Management Team in 2021/22, with additional costs for the year, will be picked up by the General Reserves. The Trustees welcome the additional surplus this year as in these uncertain times the General Reserves will provide cover for any unexpected changes in income and expenditure.

Plans for Forthcoming Academic year 2021/22

- Low cost counselling scheme to continue to deliver services to the public
- Extend the extra subsidy to offer further sessions for clients with complex needs
- Continue to deliver a free Referral Service to members of the public
- To offer two online conferences annually developing contemporary themes
- To continue to develop staff expertise in areas of diversity and inclusion
- To offer a CPD programme with a diverse range of practitioners
- Ongoing liaison with Dyslexia expert for students with individual learning agreements
- Maintain our commitment to teaching and learning in person where this is safe to do so
- Continue to offer a blended learning approach for students who are unable to attend in person due to Covid-19 risk
- Offer bursaries for BME applicants on both Diploma courses with a view to bringing underrepresented groups into the profession
- To develop a 5 – 10 year strategic business plan

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

Structure, Governance and Management

1. The charity is governed by a Memorandum and Articles of Association, with accompanying bylaws. The charity is also a company limited by guarantee.
2. New trustees are elected at the Annual General Meeting (AGM). All trustees have to retire after three years but are eligible to stand for immediate re-election. Between AGMs, the trustees can co-opt new trustees, however, such co-opted trustees must be confirmed in their appointment through election at the subsequent AGM.
3. New trustees are inducted through a process including meetings with the senior management staff and trustees, and the circulation of many relevant documents such as minutes of previous trustees' meetings, management accounts and annual accounts. A copy of the full induction procedure is available from the office.
4. Trustees are recruited through appeals to the graduate membership of the organisation, as it is stated in the bylaws that there should be at least two psychotherapy graduates and at least two counselling graduates of the organisation amongst the trustees. In addition, there should be at least two non-member trustees on the Board, who may be recruited through personal recommendation and subsequent approach, or through advertising in relevant press.
5. The trustees meet at least termly, or as the immediate situation demands. The Director reports to the trustees, and their work is directed through resolutions passed at these meetings. If matters requiring direction arise between meetings, the senior management are advised directly by the Chair of Trustees. Additionally, the bylaws indicate that a number of subcommittees also take responsibility for specific areas, including training standards, ethics and re-accreditation. Terms of reference for all subcommittees and job descriptions for senior management roles are in place.
6. The charity is subject to review by various external organisations:
 - The Charity Commission
 - Companies House
 - United Kingdom Council for Psychotherapy (UKCP)
 - British Association for Counselling and Psychotherapy (BACP)
 - Middlesex University

These organisations all impose various operating practices on the organisation to maintain its professional relationship and standing, and these form part of the job descriptions of the senior executive managers of the organisation.
7. The charity has no subsidiaries. The main partnership work currently undertaken in pursuit of its charitable objectives is the provision of qualifications accredited by BACP, UKCP and Middlesex University.
8. A risk policy has been created by the trustees. The policy states that in order to reduce risk in accordance with operational requirements, the following principles apply:
 - a) Insurance - policies will be at a level of cover recommended by the insurance company, with excess payments at or below £500.

- b) The acquisition of permanent freehold premises in 2014 has meant that our free reserves did not meet our reserves policy. This was a long-term plan to enable us to house all of our trainings in the same building and we are now able to offer additional courses. We have been rebuilding our reserves over the past few years and this year we have exceeded the General Reserves target.
- c) Financial control - a budget is to be set each year, with the aim as a minimum to break even over the year. Trustees will monitor the developing financial situation termly. Two signatories will authorise all financial transactions.
- d) Risk register - a register of risks shall be maintained and be reviewed by the trustees annually. Additional risk assessments have been carried out and procedures put in place for the BCPC building to be safely reopened for training.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. 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 judgments and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Registered office:

1 Trim Bridge
Bath
BA1 1HD

Signed by order of the
Trustees

.....
Frankie McGibney (Acting Chair)

Approved by the Trustees on

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2021

1. The name of the charity is Bath Centre for Psychotherapy and Counselling. The organisation is incorporated as a company limited by guarantee under the name BCPC.
2. The charity registration number is 1075620. The company registration number (registered in England and Wales) is 3768246.
3. The principal office (and registered office) is located at: 1 Trim Bridge, Bath, BA1 1HD.
4. At the time of this report, the Trustees and Corporate Directors of the organisation were:
Frankie McGibney (Acting Chair)
Judy Ryde
John MacDonald
Ann Burton
Kevin Gibbs
Peter Binns – served as Trustee until 29.12.20
Rhianwen Gilson – served as Trustee until 31.5.21
5. The senior manager of the organisation to whom the day-to-day management of the charity is delegated is Tree Staunton (Director).
6. The independent examiner appointed for the current year is: Joshua Kingston BSc., ACA, Burton Sweet, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.
7. The bankers for the organisation are: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2021

Independent examiner's report to the trustees of B C P C ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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

Since the Company'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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Joshua Kingston BSc., ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

BCPC**STATEMENT OF FINANCIAL ACTIVITIES (Including income & expenditure account)****YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Other trading activities	2	25,153	-	25,153	35,192
Charitable activities	3	529,843	-	529,843	533,627
Investment income		374	-	374	1,345
Total income		555,370	-	555,370	570,164
Expenditure on:					
Charitable activities	4	524,241	-	524,241	477,575
Total expenditure		524,241	-	524,241	477,575
Transfers between funds		840	(840)	-	-
Net income/(expenditure)	6	31,969	(840)	31,129	92,589
Net movement in funds		31,969	(840)	31,129	92,589
Total funds at the start of the year	14	630,146	7,409	637,555	544,966
Total funds at the end of the year	14	662,115	6,569	668,684	637,555

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 9 for fund-accounting comparative figures.

The notes on pages 17 to 27 form part of these financial statements.

BCPC
BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	871,900	888,974
Current assets			
Debtors	11	228,620	227,958
Cash at bank		585,008	515,845
		<u>813,628</u>	<u>743,803</u>
Creditors : Amounts falling due within one year	12	(573,681)	(531,598)
Net current assets		<u>239,947</u>	<u>212,205</u>
Creditors : Amounts falling after one year	13	(443,163)	(463,624)
Net assets		<u>668,684</u>	<u>637,555</u>
Restricted funds	14	6,569	7,409
Unrestricted funds	14	662,115	630,146
		<u>668,684</u>	<u>637,555</u>

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

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

 Frankie McGibney (Acting Chair)

Company No: 03768246

The notes on pages 17 to 27 form part of these financial statements.

BCPC
CASHFLOW STATEMENT
AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
Operating activities			
Cash flows for operating activities			
Income from other trading activities	A1	25,153	35,192
Cash flows from operating activities			
Income from charitable activities	A2	563,631	538,096
Costs of charitable activities	A3	(498,404)	(465,902)
		<u>90,380</u>	<u>107,386</u>
Non-operational cashflows			
Investing activities			
Capital expenditure and financial investment		(1,691)	(3,301)
Interest received		374	1,345
		<u>(1,317)</u>	<u>(1,956)</u>
Financing			
Mortgage repayment		<u>(19,900)</u>	<u>(18,598)</u>
Net cash inflow/(outflow) for the year	B	<u><u>69,163</u></u>	<u><u>86,832</u></u>

The notes on pages 17 to 27 form part of these financial statements.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

1 Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards, the Companies Act 2006, the Charities Act 2011, FRS 102 and the Charities Statement of Recommended Practice (FRS 102).

The charity is a Public Benefit entity.

Along with other similar charities and organisations, the COVID-19 pandemic after the year end has brought many uncertainties to the global economy. The impact of this on the charity is highlighted in further detail within the Trustees' annual report. Notwithstanding these uncertainties, the Trustees have chosen to prepare the financial statements on a going concern basis given the free reserves held by the charity and the careful planning of the Trustees.

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.
- c) Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. They are included within support costs.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Equipment, fixtures and fittings - 25% p.a. straight line for electrical items & computer items,
Buildings - 2% p.a. with none in the year of purchase.
Basement tanking - 10% p.a.

Fixed assets under £1,000 are written off in the year of acquisition.

- e) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.
- f) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

1 Accounting policies (continued)

- h) The charity only has financial assets and 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 loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate using the effective interest method.
- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- j) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Other trading activities

	Unrestricted	Restricted	Total Funds 2021	Total Funds 2020
	£	£	£	£
Membership subscriptions	22,425	-	22,425	20,905
Other income	2,728	-	2,728	14,287
	<u>25,153</u>	<u>-</u>	<u>25,153</u>	<u>35,192</u>

All other trading activities in 2020 were unrestricted.

3 Income from charitable activities

	Unrestricted	Restricted	Total Funds 2021	Total Funds 2020
	£	£	£	£
Course fees	475,432	-	475,432	475,487
Event fees	-	-	-	803
Contribution to MA registration fees	26,500	-	26,500	28,500
Other fees	27,911	-	27,911	28,837
	<u>529,843</u>	<u>-</u>	<u>529,843</u>	<u>533,627</u>

All income from charitable activities in 2020 was unrestricted.

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****4 Charitable activities**

	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
Staff costs				
Tutor salaries & extras	161,306	-	161,306	154,670
Training manager salaries	80,464	-	80,464	62,507
Office salaries	85,225	-	85,225	79,073
Temporary staff wages	12,445	-	12,445	10,065
NI Employer tax	18,204	-	18,204	15,096
Employer pension	14,113	-	14,113	11,817
Other staff costs	15,637	-	15,637	19,044
Subscriptions, resources, audits & events				
Resources	4,901	-	4,901	3,650
Subscriptions	3,619	-	3,619	3,146
Audits	-	-	-	-
Event costs	500	-	500	10
Bad debts	-	-	-	3,125
Bursaries				
Bursaries allocated	3,970	-	3,970	-
Marketing				
Advertising & marketing	1,452	-	1,452	1,408
Office related				
Office costs	15,694	-	15,694	13,930
Premises & miscellaneous				
Premises costs	40,397	-	40,397	32,139
Loan interest	13,007	-	13,007	15,546
Bank charges	167	-	167	137
Depreciation	18,765	-	18,765	19,889
Collected fees forwarded				
Registrations paid to Middlesex	29,244	-	29,244	28,392
Governance costs (note 5)	5,131	-	5,131	3,931
	<u>524,241</u>	<u>-</u>	<u>524,241</u>	<u>477,575</u>

All expenditure on charitable activities in 2020 was unrestricted.

	Direct Costs £	Support Costs £	Total Funds 2021 £
Staff costs	287,696	99,698	387,394
Subscriptions, resources, audits & events	9,020	-	9,020
Bursaries given	3,970	-	3,970
Marketing	-	1,452	1,452
Office related	-	15,694	15,694
Premises & miscellaneous	-	72,336	72,336
Collected fees forwarded	29,244	-	29,244
Governance costs (note 5)	-	5,131	5,131
	<u>329,930</u>	<u>194,311</u>	<u>524,241</u>

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****4 Charitable activities (continued)****Previous year**

	Direct Costs £	Support Costs £	Total Funds 2020 £
Staff costs	255,250	97,022	352,272
Subscriptions, resources, audits & events	9,931	-	9,931
Marketing	-	1,408	1,408
Office related	-	13,930	13,930
Premises & miscellaneous	-	67,711	67,711
Collected fees forwarded	28,392	-	28,392
Governance costs (note 5)	-	3,931	3,931
	<u>293,573</u>	<u>184,002</u>	<u>477,575</u>

5 Governance costs

	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
Independent Examiner's fees	2,280	-	2,280	2,220
Committee expenses	1,254	-	1,254	1,698
Legal and professional fees	1,597	-	1,597	13
	<u>5,131</u>	<u>-</u>	<u>5,131</u>	<u>3,931</u>

All governance costs in 2020 were unrestricted.

6 Net income for the year**This is stated after charging:**

	2021 £	2020 £
Depreciation	18,765	19,889
Independent Examiner's fees	2,280	2,220
Trustees' expenses	<u>83</u>	<u>87</u>

During the year 1 trustee (2020: 3 trustees), received £83 (2020: £87) for travel expenses attending meetings.

BCPC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

7 Staff costs and numbers

The aggregate staff costs were:

	2021	2020
	£	£
Tutors (incl. CPD & Workshops)	161,306	154,670
Training manager salaries	80,464	62,507
Office salaries	85,225	79,073
Temporary staff (PCS)	12,445	10,065
Social security costs	18,204	15,096
Pension costs	14,113	11,817
	<u>371,757</u>	<u>333,228</u>

No employee received emoluments of more than £60,000 in the current or previous year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
	No.	No.
Charitable activities	5	5
Administration	3	3
	<u>8</u>	<u>8</u>

Senior management in aggregate received remuneration of £63,218 (2020: £56,700).

The average headcount of employees during the year was 24 (2020: 24).

8 Taxation

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

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****9 Prior Year Comparative Figures for the Statement of Financial Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from:			
Other trading activities	35,192	-	35,192
Investment income	533,627	-	533,627
Charitable activities	1,345	-	1,345
Total income	570,164	-	570,164
Expenditure on:			
Charitable activities	477,575	-	477,575
Total expenditure	477,575	-	477,575
Net movement in funds and transfers			
Net income/(expenditure)	92,589	-	92,589
Net movement in funds	92,589	-	92,589
Total funds at the start of the year	537,557	7,409	544,966
Total funds at the end of the year	630,146	7,409	637,555

10 Tangible fixed assets

	Land, freehold property & improvements £	Equipment, fixtures & fittings £	Total £
Cost			
At 1 September 2020	955,594	22,632	978,226
Additions	-	1,691	1,691
At 31 August 2021	955,594	24,323	979,917
Depreciation			
At 1 September 2020	74,553	14,699	89,252
Charge for the year	15,708	3,057	18,765
At 31 August 2021	90,261	17,756	108,017
Net book value			
At 31 August 2021	865,333	6,567	871,900
At 31 August 2020	881,041	7,933	888,974

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****11 Debtors**

	2021	2020
	£	£
Trade debtors	219,059	223,313
Prepayments	9,561	4,645
	<u>228,620</u>	<u>227,958</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	11,098	4,545
PAYE and social security	4,200	5,556
Deferred income	532,855	498,405
Accruals	4,095	2,220
Mortgage	21,433	20,872
	<u>573,681</u>	<u>531,598</u>

The deferred income of £532,855 (2020: £498,405) represents some of the following year's course fees having been invoiced in the current year.

The mortgage is secured by way of a charge over the freehold property.

13 Creditors: amounts falling after one year

	2021	2020
	£	£
Mortgage	443,163	463,624
	<u>443,163</u>	<u>463,624</u>

The mortgage is secured by way of a charge over the freehold property.

Amounts due beyond 5 years included within the above amount total figure £357,429 (2020: £380,136).

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****14 Movement in funds**

	1-Sep-2020 £	Income £	Expenditure £	Transfers £	31-Aug-2021 £
Restricted funds					
Low Cost Service	4,082	-	-	(840)	3,242
BCPC Hardship fund	3,327	-	-	-	3,327
	<u>7,409</u>	<u>-</u>	<u>-</u>	<u>(840)</u>	<u>6,569</u>
Unrestricted funds					
Designated funds	19,000	-	-	11,000	30,000
General funds	611,146	555,370	(524,241)	(10,160)	632,115
	<u>630,146</u>	<u>555,370</u>	<u>(524,241)</u>	<u>840</u>	<u>662,115</u>
Total funds	<u>637,555</u>	<u>555,370</u>	<u>(524,241)</u>	<u>-</u>	<u>668,684</u>

Previous year:

	1-Sep-2019 £	Income £	Expenditure £	Transfers £	31-Aug-2020 £
Restricted funds					
CoP	4,082	-	-	-	4,082
SRG	3,327	-	-	-	3,327
	<u>7,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,409</u>
Unrestricted funds					
Designated funds	19,000	-	-	-	19,000
General funds	518,557	570,164	(477,575)	-	611,146
	<u>537,557</u>	<u>570,164</u>	<u>(477,575)</u>	<u>-</u>	<u>630,146</u>
Total funds	<u>544,966</u>	<u>570,164</u>	<u>(477,575)</u>	<u>-</u>	<u>637,555</u>

Low cost Service Fund (LCS) (change of name from Community of Practice (CoP Fund)) - this was created via a donation from BCPCA upon the Association's dissolution. The fund was restricted for use to be spent on Community of Practice activities, released by the Trustees and Members, due to not being taken up over several years, to be used to support Low Cost Counselling.

BCPC Hardship Fund (BCPCH) (change of name from Student Representative Group (SRG) fund) - This was created via donation from BCPCA upon the Association's dissolution to be spent on Student Representative Group activities, and released by the trustees and Members, due to not being taken up over several years, as a Student Hardship Fund..

Designated funds -These funds have been designated for property maintenance and tanking.

General funds - these funds can be used in line with the charity's purposes at the discretion of the Trustees.

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****15 Analysis of net assets between funds**

	Tangible Fixed assets	Net Current Assets	Long term Liabilities	Total
	£	£	£	£
Restricted funds				
CoP	-	3,242	-	3,242
SRG	-	3,327	-	3,327
	-	6,569	-	6,569
Unrestricted funds				
Designated funds	-	30,000	-	30,000
General funds	871,900	203,378	(443,163)	632,115
	<u>871,900</u>	<u>239,947</u>	<u>(443,163)</u>	<u>668,684</u>

Previous year:

	Tangible Fixed assets	Net Current Assets	Long term Liabilities	Total
	£	£	£	£
Restricted funds				
CoP	-	4,082	-	4,082
SRG	-	3,327	-	3,327
	-	7,409	-	7,409
Unrestricted funds				
Designated funds	-	19,000	-	19,000
General funds	888,974	185,796	(463,624)	611,146
	<u>888,974</u>	<u>212,205</u>	<u>(463,624)</u>	<u>637,555</u>

Free unrestricted reserves, after deduction of fixed assets and the mortgage are £224,811 (2020: £206,668). The liquid reserves held at the year are indicative of large capital outlays during the previous periods.

16 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.

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****Notes to the Statement of Cash Flows****A Reconciliation of net movement in funds to net cash inflow from operating activities**

	SOFA £	Debtors £	Creditors £	Cashflow £
A1 Income from Other Trading Activities				
Membership subs & room rentals	25,153	-	-	25,153
		-	-	25,153
A2 Income from Charitable Activities				
Fees	529,843	(662)	34,450	563,631
		(662)	34,450	563,631
A3 Costs of Charitable Activities				
Charitable activities	(524,241)	-	7,072	(517,169)
Depreciation	18,765	-	-	18,765
		-	7,072	(498,404)

Previous year

	SOFA £	Debtors £	Creditors £	Cashflow £
A1 Income from Other Trading Activities				
Membership subs & room rentals	35,192	-	-	35,192
		-	-	35,192
A2 Income from Charitable Activities				
Fees	533,627	22,726	(18,257)	538,096
		22,726	(18,257)	538,096
A3 Costs of Charitable Activities				
Charitable activities	(477,575)	-	(8,216)	(485,791)
Depreciation	19,889	-	-	19,889
		-	(8,216)	(465,902)

BCPC**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2021****Notes to the Statement of Cash Flows (continued)****B Analysis of changes in cash flow during the year**

	2021	2020	Change
	£	£	£
Cash at bank and in hand	585,008	515,845	69,163
	2020	2019	Change
	£	£	£
Cash at bank and in hand	515,845	429,013	86,832

C Analysis of changes in net debt

	At	Cash	Non cash	At
	01-Sep-2020	flows	flows	31-Aug-2021
	£	£	£	£
Cash and cash equivalents				
Cash	515,845	-	-	515,845
	515,845	-	-	515,845
Borrowings				
Debt due within one year	(20,872)	-	-	(20,872)
Debt due after one year	(463,624)	-	-	(463,624)
	(484,496)	-	-	(484,496)
Total	31,349	-	-	31,349

D Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.