

**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

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**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**

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**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 5<sup>th</sup> 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

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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:

	<b>2020/21</b>	2019/20	2018/19
<b>Foundation</b>	54	54	54
<b>Counselling</b>			
- Year 1	18	18	17
- Year 2	18	17	27
- Year 3	30	26	16
<b>Psychotherapy</b>			
- 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
<b>Total</b>	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.

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**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.



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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.

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

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**YEAR ENDED 31 AUGUST 2021**

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**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**

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**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**

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**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**

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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**

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**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**

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

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**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Tangible assets	<b>10</b>	871,900	888,974
<b>Current assets</b>			
Debtors	<b>11</b>	228,620	227,958
Cash at bank		585,008	515,845
		<u>813,628</u>	<u>743,803</u>
<b>Creditors : Amounts falling due within one year</b>	<b>12</b>	(573,681)	(531,598)
<b>Net current assets</b>		<u>239,947</u>	<u>212,205</u>
<b>Creditors : Amounts falling after one year</b>	<b>13</b>	(443,163)	(463,624)
<b>Net assets</b>		<u>668,684</u>	<u>637,555</u>
<b>Restricted funds</b>	<b>14</b>	6,569	7,409
<b>Unrestricted funds</b>	<b>14</b>	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 £
<b>Operating activities</b>			
<b>Cash flows for operating activities</b>			
Income from other trading activities	<b>A1</b>	25,153	35,192
<b>Cash flows from operating activities</b>			
Income from charitable activities	<b>A2</b>	563,631	538,096
Costs of charitable activities	<b>A3</b>	(498,404)	(465,902)
		<u>90,380</u>	<u>107,386</u>
<b>Non-operational cashflows</b>			
<b>Investing activities</b>			
Capital expenditure and financial investment		(1,691)	(3,301)
Interest received		374	1,345
		<u>(1,317)</u>	<u>(1,956)</u>
<b>Financing</b>			
Mortgage repayment		<u>(19,900)</u>	<u>(18,598)</u>
Net cash inflow/(outflow) for the year	<b>B</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

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### 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 £
<b>Staff costs</b>				
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
<b>Subscriptions, resources, audits &amp; events</b>				
Resources	4,901	-	4,901	3,650
Subscriptions	3,619	-	3,619	3,146
Audits	-	-	-	-
Event costs	500	-	500	10
Bad debts	-	-	-	3,125
<b>Bursaries</b>				
Bursaries allocated	3,970	-	3,970	-
<b>Marketing</b>				
Advertising & marketing	1,452	-	1,452	1,408
<b>Office related</b>				
Office costs	15,694	-	15,694	13,930
<b>Premises &amp; miscellaneous</b>				
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
<b>Collected fees forwarded</b>				
Registrations paid to Middlesex	29,244	-	29,244	28,392
<b>Governance costs (note 5)</b>	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**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total Funds 2020 £</b>
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**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
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:**

	<b>2021 £</b>	<b>2020 £</b>
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

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

**10 Tangible fixed assets**

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



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

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**11 Debtors**

	<b>2021</b>	2020
	<b>£</b>	£
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**

	<b>2021</b>	2020
	<b>£</b>	£
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**

	<b>2021</b>	2020
	<b>£</b>	£
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 £
<b>Restricted funds</b>					
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>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<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 £
<b>Restricted funds</b>					
CoP	4,082	-	-	-	4,082
SRG	3,327	-	-	-	3,327
	<u>7,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,409</u>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<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**

	<b>Tangible Fixed assets</b>	<b>Net Current Assets</b>	<b>Long term Liabilities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>				
CoP	-	3,242	-	3,242
SRG	-	3,327	-	3,327
	-	6,569	-	6,569
<b>Unrestricted funds</b>				
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:**

	<b>Tangible Fixed assets</b>	<b>Net Current Assets</b>	<b>Long term Liabilities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>				
CoP	-	4,082	-	4,082
SRG	-	3,327	-	3,327
	-	7,409	-	7,409
<b>Unrestricted funds</b>				
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**

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

**Previous year**

	<b>SOFA £</b>	<b>Debtors £</b>	<b>Creditors £</b>	<b>Cashflow £</b>
<b>A1 Income from Other Trading Activities</b>				
Membership subs & room rentals	35,192	-	-	35,192
		-	-	35,192
<b>A2 Income from Charitable Activities</b>				
Fees	533,627	22,726	(18,257)	538,096
		22,726	(18,257)	538,096
<b>A3 Costs of Charitable Activities</b>				
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**

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

**C Analysis of changes in net debt**

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

**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.