

**NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP

TRADING AS THE COUNSELLING PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Doerr M Davies T Collins (Chair) M Bidmead A Rayner C Bate (Treasurer) A Ritchie M Hicks (Pastoral Trustee)	(Appointed 25 July 2022) (Appointed 14 September 2022) (Appointed 25 October 2023) (Appointed 25 October 2023) (Appointed 28 June 2023)
Charity number	1076244	
Principal address	2 The Quintet Churchfield Road Walton on Thames Surrey KT122TZ	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	Barclays Bank PLC - Hounslow Hounslow 2 Leicester Leicestershire LE87 2BB United Trust Bank Limited One Ropemaker Street London EC2Y 9AW	

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP TRADING AS THE COUNSELLING PARTNERSHIP CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 18

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP TRADING AS THE COUNSELLING PARTNERSHIP TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and Activities

The objectives of the charity are to provide an affordable one-to-one counselling service in Surrey. Our aim is to help clients:

- Gain a greater understanding of their issues
- Feel empowered
- Improve communication skills
- Improve self-confidence and self-esteem
- Increase independence
- Find employment
- Address depression and anxiety symptoms

The charity aims to be accessible to a wide client base and to ensure a high quality service for all clients. We are working to increase and improve the usability and accessibility of our service and review regularly. We strive to be an inclusive service and all our venues are wheelchair accessible with parking available nearby or on site. Our venue in Woking has a loop system for clients that may be hearing impaired. We aim to increase access to counselling and to provide our service when and where it is needed.

There has been no change in these during the year.

Public Benefit

The trustees are satisfied that the activities undertaken by the charity as outlined under Objectives and Activities and Achievements and Performance constitute a significant public benefit to members of the local community and that they have therefore complied with the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and Performance

The success of the charity over the past year is due in no small part to the professionalism of our staff who have worked with trustees to re-establish our face-to-face counselling following the repercussions of the Covid pandemic. The charity has increased its volunteer counsellors to 23 who are working within our Surrey communities and have helped 112 clients throughout the year. We increased our professional team by 2 to help with the increased demand for our service.

Grants kindly provided by Woking Borough Council, Elmbridge Borough Council, Elmbridge Partnership Fund, Walton Charity and Community Foundation for Surrey and Waitrose, enabled the charity to continue to provide affordable counselling to people in our Surrey communities who would be unable to access counselling without our service.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP TRADING AS THE COUNSELLING PARTNERSHIP TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial Review

The charity had a satisfactory year with a small surplus of £10,055; but continued effort is required to raise funding for 2023/24 and beyond. We spend time reviewing our annual budget and reserve policy to enable us to meet our financial challenges as a viable charity. As part of the Business Plan review, our funding resource and client acquisition strategies will be thoroughly reviewed in 2024. The performance of the charity during the financial year is considered satisfactory by the board of trustees and leaves it well placed to provide and extend its critical services.

Reserves Policy

At the year end, the charity's reserves stood at £67,340 of which £230 represented restricted reserves.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level to ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk Management

The trustees have a risk management process which comprises:

- An annual review of the risks the charity may face, both financial and non-financial:
- Procedures to minimise the impact should those risks occur.

At the present time, the trustees believe that there are no risks connected with the internal management of the charity beyond those of staff dishonesty, which are managed by supervision of income and accounting functions and internal control processes and are insured.

The trustees regularly review their policies and procedures and during the year updated the DBS enhanced check with a review date of 2-3 years.

Future Plans

The trustees policy of working with other charitable groups continues and during the year we have worked with Walsingham Care, Home-Start Elmbridge, Walton Charity, the Elmbridge Older Persons' Advisory Group, Rentstart and Transform Housing.

We are reviewing our growth/marketing strategies for 2024/25.

Governing Document

North Surrey Community Counselling Partnership is an unincorporated association, registered as a charity on 24 June 1999. The charity was established under its constitution adopted on 17 December 1998, as amended 23 March 1999. The Charity continues to trade as The Counselling Partnership.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP TRADING AS THE COUNSELLING PARTNERSHIP TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

A Evans-Gordon	(Resigned 30 November 2023)
S Doerr	
R Kapadia (Secretary)	(Resigned 1 February 2023)
S Langley	(Resigned 28 June 2023)
M Davies	
T Price (Treasurer & Vice-chair)	(Resigned 28 June 2023)
T Collins (Chair)	
M Bidmead	(Appointed 25 July 2022)
A Rayner	(Appointed 14 September 2022)
C Bate (Treasurer)	(Appointed 25 October 2023)
A Ritchie	(Appointed 25 October 2023)
M Hicks (Pastoral Trustee)	(Appointed 28 June 2023)

Appointment of Trustees

The articles of association allow for a maximum of 13 and minimum of 6 trustees. All trustees shall retire from office at the end of the AGM following the date on which they were appointed, but they may be re-appointed. Honorary officers are elected from the membership at the AGM until the next AGM, when they are eligible for re-appointment. Up to three other trustees may also be elected at the AGM. The trustees have the power to co-opt a member at any time to fill a vacancy, provided that not more than one-third of the trustees would be co-opted members.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

Trustee Induction and Training

New trustees are given copies of the constitution, latest accounts and details of current financial standing, and Charity Commission literature regarding their legal obligations under charity and company law, and informed of any changes as and when they become known. They are also given copies of all current policies agreed by the Charity. All trustees are kept informed about, and vote for, the adoption or otherwise of the annual budget, and are encouraged to attend external training events which could improve their role as trustees.

Organisation

The board of trustees, which normally meets four times a year, administers the charity and is responsible for all major decisions of the charity regarding activities, pricing, staff salaries, capital expenditure and investment of funds as well as the strategic direction and policy of the charity. Staff are subject to annual performance reviews and job specifications give clear detail of roles and responsibilities.

The Trustees' report was approved by the Board of Trustees.


.....
T Collins (Chair)

Dated: 24/01/2024

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP TRADING AS THE COUNSELLING PARTNERSHIP INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP

I report to the trustees on my examination of the financial statements of North Surrey Community Counselling Partnership (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Independent examiner's statement

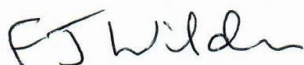
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 26 January 2024

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income and endowments from:</u>						
Donations	3	68,953	-	-	68,953	64,457
Counselling activities	4	52,133	-	14,067	66,200	34,040
Other trading activities	5	-	-	-	-	90
Other income	6	493	-	-	493	-
Total income		121,579	-	14,067	135,646	98,587
<u>Expenditure on:</u>						
Raising funds	7	731	-	-	731	2,657
Charitable activities	8	110,793	-	14,067	124,860	91,869
Total expenditure		111,524	-	14,067	125,591	94,526
Net income for the year/ Net movement in funds		10,055	-	-	10,055	4,061
Net income for the year/ Net movement in funds		10,055	-	-	10,055	4,061
Fund balances at 1 April 2022		53,950	3,105	230	57,285	53,224
Fund balances at 31 March 2023		64,005	3,105	230	67,340	57,285

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

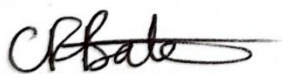
		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations	3	64,457	-	-	64,457
Counselling activities	4	23,468	-	10,572	34,040
Other trading activities	5	90	-	-	90
Total income		<u>88,015</u>	<u>-</u>	<u>10,572</u>	<u>98,587</u>
<u>Expenditure on:</u>					
Raising funds	7	<u>2,657</u>	<u>-</u>	<u>-</u>	<u>2,657</u>
Charitable activities	8	<u>80,547</u>	<u>-</u>	<u>11,322</u>	<u>91,869</u>
Total expenditure		<u>83,204</u>	<u>-</u>	<u>11,322</u>	<u>94,526</u>
Net income for the year/ Net movement in funds		4,811	-	(750)	4,061
Fund balances at 1 April 2021		<u>49,139</u>	<u>3,105</u>	<u>980</u>	<u>53,224</u>
Fund balances at 31 March 2022		<u>53,950</u>	<u>3,105</u>	<u>230</u>	<u>57,285</u>

**NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
BALANCE SHEET**

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		-		230
Current assets					
Debtors	13	8,934		9,410	
Cash at bank and in hand		69,573		54,862	
		78,507		64,272	
Creditors: amounts falling due within one year	14	(11,167)		(7,217)	
Net current assets			67,340		57,055
Total assets less current liabilities			67,340		57,285
Income funds					
Restricted funds	17		230		230
<u>Unrestricted funds</u>					
Designated funds	18	3,105		3,105	
General unrestricted funds		64,005		53,950	
			67,110		57,055
			67,340		57,285

The financial statements were approved by the Trustees on 24/01/2024



C Bate (Treasurer)
Trustee

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP TRADING AS THE COUNSELLING PARTNERSHIP NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

North Surrey Community Counselling Partnership is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP

TRADING AS THE COUNSELLING PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.5 Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP TRADING AS THE COUNSELLING PARTNERSHIP NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are measured at the cash or other consideration expected to be received and not discounted.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at the cash or other consideration expected to be paid and not discounted.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	5,403	22,257
Membership fees	4,700	3,150
Donated goods and services	58,850	39,050
	<u>68,953</u>	<u>64,457</u>

Donated goods and services

Volunteers provided 781 hours of time for counselling services.

4 Counselling activities

	2023 £	2022 £
Sales within charitable activities	35,233	23,468
Performance related grants	30,967	10,572
	<u>66,200</u>	<u>34,040</u>
Analysis by fund		
Unrestricted funds - general	52,133	23,468
Restricted funds	14,067	10,572
	<u>66,200</u>	<u>34,040</u>
Performance related grants		
Elmbridge Borough Council	2,400	3,489
Woking Borough Council	-	3,000
Community Foundation for Surrey	5,000	4,083
Walton Charity	6,667	-
Other	16,900	-
	<u>30,967</u>	<u>10,572</u>

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Total	Unrestricted funds general
	2023	2022
	£	£
Fundraising events	-	90

6 Other income

	Unrestricted funds general	Total
	2023	2022
	£	£
Other income	493	-

7 Raising funds

	Unrestricted funds general	Unrestricted funds general
	2023	2022
	£	£
Fundraising	731	2,657
Advertising	731	2,657

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	2023	2022
	£	£
Staff costs	79,599	75,993
Depreciation and impairment	230	238
Counsellors supervision	8,650	7,036
Postage, stationery and computing costs	1,137	2,042
Sundry expenses	40	911
Counsellors training expenses	315	750
Hub hire/venues	6,429	1,950
Assessments	2,190	635
Insurance	1,036	927
Other staff costs	23,099	-
	<u>122,725</u>	<u>90,482</u>
Share of governance costs (see note 9)	2,135	1,387
	<u>124,860</u>	<u>91,869</u>
Analysis by fund		
Unrestricted funds - general	110,793	80,547
Restricted funds	14,067	11,322
	<u>124,860</u>	<u>91,869</u>

9 Support costs

	Governance costs	2023	2022
	£	£	£
Legal and professional	1,031	1,031	319
Independent Examination	1,104	1,104	1,068
	<u>2,135</u>	<u>2,135</u>	<u>1,387</u>
Analysed between			
Charitable activities	2,135	2,135	1,387

The accounts include an accrual for the Independent Examiners fees of £1,104 (2022: £1,068) including VAT.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Employees	1	2

Employment costs

	2023	2022
	£	£
Wages and salaries	78,995	75,035
Other pension costs	604	958
	<u>79,599</u>	<u>75,993</u>

Employee costs includes £58,850 (2022: £39,050) of donated counsellor time.

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2022	<u>2,100</u>
At 31 March 2023	<u>2,100</u>
Depreciation and impairment	
At 1 April 2022	<u>2,100</u>
At 31 March 2023	<u>2,100</u>
Carrying amount	
At 31 March 2022	<u>230</u>

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	-	90
Other debtors	-	3,900
Prepayments and accrued income	8,934	5,420
	<u>8,934</u>	<u>9,410</u>

14 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		-	1,276
Deferred income	15	6,667	3,234
Other creditors		139	282
Accruals		4,361	2,425
		<u>11,167</u>	<u>7,217</u>

15 Deferred income

	2023	2022
	£	£
Other deferred income	<u>6,667</u>	<u>3,234</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	<u>6,667</u>	<u>3,234</u>
Movements in the year:		
Deferred income at 1 April 2022	3,234	-
Released from previous periods	(3,234)	-
Resources deferred in the year	<u>6,667</u>	<u>3,234</u>
Deferred income at 31 March 2023	<u>6,667</u>	<u>3,234</u>

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £604 (2022 - £958).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Elmbridge Borough Council	-	3,489	(3,489)	-	2,400	(2,400)	-
Mrs Smith & Mount Trust	980	-	(750)	230	-	-	230
Woking Borough Council	-	3,000	(3,000)	-	-	-	-
Community Foundation for Surrey	-	4,083	(4,083)	-	5,000	(5,000)	-
Walton Charity	-	-	-	-	6,667	(6,667)	-
	<u>980</u>	<u>10,572</u>	<u>(11,322)</u>	<u>230</u>	<u>14,067</u>	<u>(14,067)</u>	<u>230</u>

Elmbridge Borough Council: To subsidise staff payroll and counsellor supervision costs.

Woking Borough Council: To subsidise staff payroll and counsellor supervision costs.

Community Foundation: To subsidise staff payroll and counsellor supervision costs

Walton Charity: To subsidise the cost of the charity office, providing counselling to vulnerable people in the community.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£	£	£
Police and Crime Commissioner for Surrey	3,105	-	3,105	-	3,105
	<u>3,105</u>	<u>-</u>	<u>3,105</u>	<u>-</u>	<u>3,105</u>

Unrestricted grants donated due to extra demand for services attributable to the COVID pandemic have been earmarked for costs associated with that demand.

NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted fund 2023 £	Designated funds 2023 £	Restricted fund 2023 £	Total 2023 £	Unrestricted fund 2022 £	Designated funds 2022 £	Restricted fund 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	-	-	-	-	-	-	230	230
Current assets/(liabilities)	64,005	3,105	230	67,340	53,950	3,105	-	57,055
	<u>64,005</u>	<u>3,105</u>	<u>230</u>	<u>67,340</u>	<u>53,950</u>	<u>3,105</u>	<u>230</u>	<u>57,285</u>

**NORTH SURREY COMMUNITY COUNSELLING PARTNERSHIP
TRADING AS THE COUNSELLING PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).