

CHELMSFORD COUNSELLING FOUNDATION

England & Wales · Charity number 1088283

Details

Status Registered

Legal form Charitable company

Company number [04147006](#)

Registered 2001-08-31

Register [View on the Charity Commission register](#)

Contact

Address 42 Cedar Avenue
Chelmsford
CM1 2QH

Phone 01245284890

Email admin@chelmsfordcounselling.org.uk

Website www.chelmsfordcounselling.org.uk

Activities

Objects: 1) TO RELIEVE PERSONS SUFFERING FROM MENTAL AND EMOTIONAL DISTRESS2) TO CONDUCT STUDY AND RESEARCH INTO METHODS OF TREATMENT OF SUCH PERSONS AND TO PUBLISH THE USEFUL RESULTS OF SUCH STUDY AND RESEARCH3) TO TRAIN PERSONS IN COUNSELLING SO THAT THEY MAY TREAT PERSONS SUFFERING FROM MENTAL AND EMOTIONAL DISTRESS

Activities: Chelmsford Counselling foundation provides affordable counselling to members of the community and trains counsellors to BACP accredited standards.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£268,063	£285,397	-	-
2024-08-31	£252,590	£281,951	-	-
2023-08-31	£290,041	£293,583	-	-
2022-08-31	£336,177	£298,268	-	-
2021-08-31	£330,424	£328,463	-	-

Trustees

Name	Role	Appointed
Arvinder Paul Singh Mudhar		2022-03-18
Caroline Louise Travis		2022-11-21
Dimitra Theodoropoulou		2023-05-26
Jagjeet Panesar		2022-11-25

CHELMSFORD COUNSELLING FOUNDATION

England & Wales - Charity number 1088283

Accounts

COMPANY REGISTRATION NUMBER : 04147006

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 AUGUST 2025**

Charity Number : 1088283



Edmund Carr LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 0AW

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

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**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31st AUGUST 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Chelmsford Counselling Foundation
Charity registration number	1088283
Company registration number	04147006
Registered office	42 Cedar Avenue Chelmsford, Essex CM1 2QH

THE TRUSTEES

Caroline Travis	Chair
Alison Cowen	(Resigned 30/01/2025)
Arvinder Mudhar	
Jagjeet Panesar (Treasurer)	
Dimitra Theodoropoulou	

Company Secretary

Kellie Willis	(Resigned 11/06/2025)
Julie Maxfield	(Appointed 11/06/2025)

Management Team

Andrew Harvey	Head of Counselling and Head of Centre
Sara Von Sommaruga	Head of Training

Advisory Council

Robert Aldrich
Valerie Potter

Consultant Psychiatrist

Dr. Alex Lita

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31st AUGUST 2025

REPORT OF CHAIR OF TRUSTEES (covering period 01/09/2024 to 31/08/2025)

It has been a challenging but successful year against a background of increasing awareness of mental health issues. Limited availability of counselling resources and absence of regulation has led to new entrants entering the profession and intense competition for clients, counsellors, students and fundraisers. This, together with difficult economic conditions has put pressure on all sources of income and has seen several counselling centres in the not-for-profit sector struggling to survive in recent years. Nevertheless, we have undertaken regular comparison exercises on both counselling and training providers in the region and this coupled with changes underway and initiatives planned for the future make us confident that our offer in both counselling and training is competitive and sustainable.

Objectives and Activities

Foundation or CCF means Chelmsford Counselling Foundation, CCF's activities are governed by its Memorandum and Articles of Association dated 24th January 2001.

Mission Statement: It is the purpose of the Foundation to offer a professional and affordable psychodynamic counselling service and to train counsellors to nationally accredited standards.

Statement of Public Benefit

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit during the year.

The Foundation's purpose of existence, as outlined in our Mission Statement, is to provide counselling to the general public and to train psychodynamic counsellors. We achieve this through:

- 1) Offering a counselling service to the general public organisations and to the NHS.
- 2) By providing training for prospective counsellors up to a professional and Accredited standard.

The British Association for Counselling and Psychotherapy (BACP) accredits our courses. The IAPT scheme has been accounted for separately as it is a fixed contract and not part of CCF core work.

Our counsellors are trained to explore with clients how much they can afford depending on their income. The fee is regularly reviewed.

The foundation offers a wide range of counselling courses: an introductory course, a Certificate in Counselling Skills, a Diploma in Counselling Skills and a Diploma in Psychodynamic Counselling. The latter is a recognised professional qualification that leads to registration with the British Association for Counselling and Psychotherapy (BACP) and a pathway to full BACP accreditation with additional experience.

To summarise, the public benefits of our work are:

- 1) To offer counselling to all members of this community.
- 2) To offer counselling to clients who are unable to afford the full recommended fee.
- 3) To offer training that leads to a professional qualification in psychodynamic counselling and registration with the BACP.

It is important to state that no private benefits result from the activities of our organisation, and to the best of our knowledge, no detriment or harm arises in any way as a consequence of our work.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2025

Structure, Governance and Management

To carry out these roles the Foundation relies on the service of paid and unpaid staff. They are:

Trustees

The Board of Trustees are those with legal and financial responsibilities for the Foundation. It is the role of the Trustees to plan and initiate strategic thinking and plans for the future which ensure that the Foundation will remain a viable business. Trustees aim to support the Management team in their task of running the Foundation. They offer a considerable amount of unpaid time and expertise to achieve this. Potential Trustees are identified using advertising or recommendation from current members of the Foundation. Any names put forward are first discussed by the Trustees and are then passed on to the Head of Centre & Clinical Service to establish any potential conflict of interest or boundary issues. Suitability regarding expertise required at the given time will be taken into consideration. We welcome applications on an ongoing basis. This year we said goodbye to Alison Cowen from the Board of Trustees and we thank her for her time and commitment and wish her the very best for the future.

The Foundation has a regular bi-monthly Board meeting that includes the Trustees, the Head of Centre & Clinical Service and other members of the management team.

The Trustees meet separately most months in order to facilitate timely decision making. The Chair of Trustees and the Head of Centre & Clinical Service meet monthly and the Finance Trustee meets with the Head of Centre & Clinical Service on a bi-monthly basis. The Head of Centre & Clinical Service and the Managers meet weekly.

Management Team

Our Management team are responsible for the day to day business and running of the Centre. They are responsible for existing and new projects, appointing, line managing and appraising staff and ensuring that our counselling and training run smoothly. We are fortunate to have a strong team in place who are committed to their responsibilities and the Charity.

Andrew Harvey continues to hold the post of Head of Centre & Clinical Service and Sara von Sommaruga continued to hold the post of Head of Training.

Counselling

Counselling is at the heart of the foundation. Our counsellors are all, as a minimum, registered members of BACP and were trained at CCF.

CCF's clients numbers are slowly increasing year-on-year but remain significantly lower than pre-pandemic years. CCF has observed a greater proportion of more complex clients who are often lower fee paying. As a result, many CCF counselling sessions have been delivered at a loss although this has been mitigated by changes to the fee negotiation process, and an Affordable Counselling Fund, introduced from 1 May 2025. These changes are showing early signs of improvement in the weekly deficit from counselling.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2025

Training

Training is a significant part of the work the foundation carries out. Our training programme leading to the Diploma in Psychodynamic Counselling is accredited by BACP.

A comprehensive review of our training organisation has been undertaken. This year we have re-established a full year on year programme with a full compliment of training staff. This year also saw the development and introduction of a new Introductory Course.

Marketing and Fundraising

Improvements have been made to marketing and we have been working to establish relationships with local GP surgeries and other community services. We have enhanced our presence on social media and have improved the website with more targeted content and an online booking facility.

The successful application for a grant enable the setting up of the Affordable Counselling Fund.

Staff

The rest of our staff are those persons who provide services for the Foundation in any paid or unpaid capacity. This includes, but is not limited to counsellors, training staff, supervisors, volunteers and administrative staff.

Our staff are essential to the running of the Foundation. They support management in carrying out the business of the Foundation which is to offer counselling and train counsellors. We could not do what we do without their continued support and they have enabled us to carry out our business for 50 years.

We have put a strong focus on developing our people and have facilitated 8 internal promotions this year.

Revised risk management procedures are in place for corporate, clinical and training areas of the organisation. CCF now have 8 Safeguarding officers trained to level 3 (Safeguarding lead).

We have looked to improve our internal communications with regular staff newsletters to provide general information and feedback on performance in areas such as enquiries, client numbers, income etc.

On behalf of the Trustees, I would like to recognise and thank all members of CCF in whatever capacity they support the Foundation. We recognise that your commitment, dedication, enthusiasm and professionalism, even at times of personal challenge help ensure that the Foundation continues to provide a much valued service in what continues to be uncertain times.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31st AUGUST 2025**

Financial Review

In the financial year, the Foundation generated total income of £268,063 (2024: £252,590) and incurred expenditure of £285,397 (2024: £281,951), resulting in a deficit of £17,334 (2024: £29,361). This represents a year-on-year reduction in the deficit of £12,027.

The improvement is primarily attributed to increased income from training fees, driven by a rise in student enrolment. However, this was offset on the training side by a reduction in counselling income from trainees. There was an overall increase in counselling income from our qualified counsellors that brought the overall year on year deficit down. The post-Covid landscape has seen heightened demand for both counselling services and counsellor training, alongside rapid growth in online offerings with minimal barriers to entry. This has intensified competition in what was previously a stable market. In response, the new management team is actively implementing a range of initiatives aimed at enhancing income generation and strengthening the Foundation's competitive position.

Expenditure rose by £3,446, reflecting standard operational costs including staff salaries and premises maintenance. During the year, the Foundation introduced a new management structure to better align with the evolving and challenging operating environment.

As of 31 August 2025, the Foundation's balance sheet reports total Net Assets of £854,347 (2024: £871,681). The principal asset remains the property on Cedar Avenue, valued at £712,576 (2024: £712,576). Cash reserves held in savings and deposit accounts total £248,055 (2024: £268,355). To ensure financial security, the Foundation continues to limit the amount of funds held in individual accounts.

Reserves Policy

The Foundation's free reserves at 31 August 2025, being unrestricted funds not represented by fixed assets or designated for a particular purpose, totalled £48,329 (see note 16). This represents just below the target of 2 to 3 months of annual expenditure (£50,000 - £75,000) which the Trustees consider to be satisfactory. In addition, the Foundation has a designated operational contingency reserve of £90,675 to ensure the continuity of counselling services.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 published on 16 July 2014.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

This report was approved by the trustees on 30th January 2026 and signed on their behalf by:

Caroline Travis

.....
C Travis
Chair

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31st AUGUST 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2025 which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity 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 company'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 Association of Chartered Certified Accountants.

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 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.

Sandra Morrell

Sandra Morrell FCCA
Edmund Carr LLP
146 New London Road
Chelmsford
CM2 0AW

5th March 2026

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31st AUGUST 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
INCOME from:			
Donations	2	10,807	8,039
Investments	3	6,972	6,516
Charitable activities	4	249,064	235,030
Other	5	1,220	3,005
TOTAL INCOME		268,063	252,590
EXPENDITURE on:			
Charitable activities	6	285,397	281,951
TOTAL EXPENDITURE		285,397	281,951
NET INCOME/(EXPENDITURE) / NET MOVEMENT IN FUNDS		(17,334)	(29,361)
RECONCILIATION OF FUNDS			
Total funds brought forward		871,681	901,042
Total funds carried forward		854,347	871,681

All of the above amounts relate to continuing activities
All funds are unrestricted.

The notes on pages 9 to 15 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

AS AT 31st AUGUST 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		715,343		714,691
CURRENT ASSETS					
Debtors	13	40,331		33,872	
Cash at bank and in hand		248,055		268,355	
		<u>288,386</u>		<u>302,227</u>	
CREDITORS: Amounts falling due within one year	14	<u>(149,382)</u>		<u>(145,237)</u>	
NET CURRENT ASSETS			<u>139,004</u>		<u>156,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			854,347		871,681
NET ASSETS			<u>854,347</u>		<u>871,681</u>
FUNDS OF THE CHARITY	15				
Unrestricted funds			600,442		617,776
Revaluation Reserve			253,905		253,905
TOTAL CHARITY FUNDS			<u>854,347</u>		<u>871,681</u>

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

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

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

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the trustees on 30th January 2026 and are signed on their behalf by:

Caroline Travis

.....
C TRAVIS (Trustee)

Company Registration Number: 04147006

The notes on pages 9 to 15 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2019) (Charities SORP FRS 102) and the Companies Act 2006.

Legal Status

Chelmsford Counselling Foundation is a charitable company limited by guarantee. It is incorporated in England and Wales and its registered address is 42 Cedar Avenue, Chelmsford, Essex CM1 2QH. The company meets the definition of a public benefit entity under FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

Income

All incoming resources are accounted for when the charity is legally entitled to the income. Fees and deposits received for courses commencing after the period end are recognised as deferred income and included under creditors.

Expenditure

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered.

Support costs relate to expenditure to support the charitable activities of the charity which cannot be directly attributed to either counselling or training.

Governance costs are those costs incurred in connection with the administration of the charity including compliance with constitutional and statutory requirements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

1. ACCOUNTING POLICIES (*continued*)

Fixed assets

All fixed assets are initially recorded at cost or deemed cost under FRS102.

Tangible fixed assets costing more than £250 are capitalised in the accounts.

Depreciation

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

Equipment	25% straight line
Fixtures and fittings	25% straight line

The trustees do not wish to depreciate the freehold property as it is revalued regularly.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors

Creditors 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 are normally recognised at their settlement amount.

Tax status

The company is a registered charity and is not subject to corporation tax on its charitable activities.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

2. DONATIONS	Total Funds 2025	Total Funds 2024
	£	£
General donations	10,807	8,039
	<u>10,807</u>	<u>8,039</u>
3. INVESTMENT INCOME	Total Funds 2025	Total Funds 2024
	£	£
Bank interest receivable	6,972	6,516
	<u>6,972</u>	<u>6,516</u>
4. INCOME FROM CHARITABLE ACTIVITIES	Total Funds 2025	Total Funds 2024
	£	£
Counselling income	121,691	104,449
Training income	127,373	130,581
	<u>249,064</u>	<u>235,030</u>
5. OTHER INCOME	Total Funds 2025	Total Funds 2024
	£	£
Room hire	1,220	3,005
	<u>1,220</u>	<u>3,005</u>
6. COSTS OF CHARITABLE ACTIVITIES	Total Funds 2025	Total Funds 2024
	£	£
Counselling - direct costs	58,597	70,786
Training - direct costs	84,073	68,939
Support costs (note 7)	133,801	137,303
Governance costs (note 8)	8,926	4,923
	<u>285,397</u>	<u>281,951</u>

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

7. SUPPORT COSTS	Total Funds 2025	Total Funds 2024
	£	£
Staff wages/costs	94,815	97,760
Other	38,986	39,543
	<u>133,801</u>	<u>137,303</u>
8. GOVERNANCE COSTS	Total Funds 2025	Total Funds 2024
	£	£
Independent Examination fee	1,210	1,160
Accounts preparation and payroll	7,264	3,380
Fees payable to Independent Examiner	8,474	4,540
Other fees and expenses	452	383
Training and travel	-	-
	<u>8,926</u>	<u>4,923</u>
9. NET INCOME FOR THE YEAR	Total Funds 2025	Total Funds 2024
	£	£
This is stated after charging:		
Depreciation	2,687	4,132
	<u>2,687</u>	<u>4,132</u>
10. STAFF COSTS AND EMOLUMENTS	Total Funds 2025	Total Funds 2024
	£	£
Total staff costs were as follows:		
Wages and salaries	219,843	213,774
Social security costs	3,336	3,771
Employer pension contributions	4,234	4,280
	<u>227,413</u>	<u>221,825</u>
Particulars of employees:		
The average number of staff employed during the year (head count) was as follows:	2025	2024
	No	No
Number of administrative staff	3	3
Number of management staff	2	3
Number of counsellors	25	24
	<u>30</u>	<u>30</u>

No employees received remuneration of more than £60,000 during the year (2024 - None).
Total key management personnel remuneration benefits during the year amounted to £35,841.
(2024 - £36,232).

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2025**

11. TRUSTEES' REMUNERATION

No emoluments were received or waived by trustees during the year.

During the year no trustees were reimbursed for travel expenses (2024 - £46).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures & Fittings £	Total £
COST OR VALUATION				
At 1st September 2024	712,576	27,414	26,417	766,407
Additions	-	3,339	-	3,339
Disposals	-	(10,972)	(12,472)	(23,444)
At 31st August 2025	<u>712,576</u>	<u>19,781</u>	<u>13,945</u>	<u>746,302</u>
DEPRECIATION				
At 1st September 2024	-	25,743	25,973	51,716
Charge for the year	-	2,243	444	2,687
On disposals	-	(10,972)	(12,472)	(23,444)
At 31st August 2025	<u>-</u>	<u>17,014</u>	<u>13,945</u>	<u>30,959</u>
NET BOOK VALUE				
At 31st August 2025	<u>712,576</u>	<u>2,767</u>	<u>-</u>	<u>715,343</u>
At 31st August 2024	<u>712,576</u>	<u>1,671</u>	<u>444</u>	<u>714,691</u>

The freehold property (42 Cedar Avenue) was revalued at 28th April 2017 at £700,000.

The valuation was carried out on the basis of vacant possession (comparative and investment) market value. The valuation was carried out by Chartered Surveyors. A review of the valuation in March 2023 by estate agents concluded there had been no significant change in the valuation.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

13. DEBTORS

	2025	2024
	£	£
Trade debtors	36,523	28,828
Prepayments	3,105	3,770
Sundry debtors	703	1,274
	<u>40,331</u>	<u>33,872</u>

14. CREDITORS

	2025	2024
	£	£
Trade creditors	3,869	3,258
PAYE and social security	3,140	4,829
Deferred income	120,438	106,447
Accruals	20,597	23,830
Other creditors	1,338	6,873
	<u>149,382</u>	<u>145,237</u>

Deferred income relates mainly to fees and deposits received in advance for training courses commencing in September 2025. Deferred income at 31 August 2024 of £106,447 has been released in the year. Income of £115,755 relating to training fees has been deferred at 31 August 2025.

15. UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2024	Incoming resources	Outgoing resources	Gains/losses & transfers	Balance at 31/08/2025
	£	£	£	£	£
General unrestricted funds	68,430	268,063	(285,397)	-	51,096
<i>Designated funds:</i>					
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>871,681</u>	<u>268,063</u>	<u>(285,397)</u>	<u>-</u>	<u>854,347</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

16. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net assets £	Total £
Unrestricted income funds:			
Designated funds	712,576	90,675	803,251
General funds	2,767	48,329	51,096
Total funds	<u>715,343</u>	<u>139,004</u>	<u>854,347</u>

17. COMPANY LIMITED BY GUARANTEE

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

18. RELATED PARTIES

There were no related party transactions that require disclosure during the year.

19. PRIOR YEAR FUNDS NOTE

UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2023 £	Incoming resources £	Outgoing resources £	Gains/losses & transfers £	Balance at 31/08/2024 £
General unrestricted funds	97,791	252,590	(281,951)	-	68,430
<i>Designated funds:</i>					-
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>901,042</u>	<u>252,590</u>	<u>(281,951)</u>	<u>-</u>	<u>871,681</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

CHELMSFORD COUNSELLING FOUNDATION

England & Wales - Charity number 1088283

Accounts

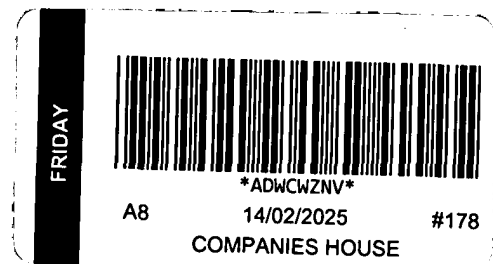
COMPANY REGISTRATION NUMBER : 04147006

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 AUGUST 2024**

Charity Number : 1088283



Edmund Carr LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 0AW



**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2024

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**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31st AUGUST 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Chelmsford Counselling Foundation
Charity registration number	1088283
Company registration number	04147006
Registered office	42 Cedar Avenue Chelmsford, Essex CM1 2QH

THE TRUSTEES

Caroline Travis	Chair
Alison Cowen	
Arvinder Mudhar	
Jagjeet Panesar (Treasurer)	
Dimitra Theodoropoulou	
Rosalind Park	(Resigned (22.03.24)
Anna Mason	(Resigned 24.11.23)

Company Secretary

Kellie Willis	(Appointed 26.07.24)
Laura Marchington	(Retired 26.07.24)

Management Team

Laura Marchington	Head of Centre
Charlotte Usher	Head of Training
Andrew Harvey	Head of Counselling

Advisory Council

Robert Cowlin
Amanda Timcke
Robert Aldrich
Valerie Potter

Consultant Psychiatrist

Dr. Alex Lita

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2024

REPORT OF CHAIR OF TRUSTEES (covering period 01/09/2023 to 31/08/2024)

It has been a busy year with a number of changes taking place, the departure and arrival of new faces and some significant work preparing the Foundation's staffing structure for the future.

Objectives and Activities

Foundation or CCF means Chelmsford Counselling Foundation, CCF's activities are governed by its Memorandum and Articles of Association dated 24th January 2001.

Mission Statement: It is the purpose of the Foundation to offer a professional and affordable psychodynamic counselling service and to train counsellors to nationally accredited standards.

Statement of Public Benefit

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit during the year.

The Foundation's purpose of existence, as outlined in our Mission Statement, is to provide counselling to the general public and to train psychodynamic counsellors. We achieve this through:

- 1) Offering a counselling service to the general public organisations and to the NHS.
- 2) By providing training for prospective counsellors up to a professional and Accredited standard.

The British Association for Counselling and Psychotherapy (BACP) accredits our courses. The IAPT scheme has been accounted for separately as it is a fixed contract and not part of CCF core work.

Our counsellors are trained to explore with clients how much they can afford depending on their income. The fee is regularly reviewed.

The foundation offers a wide range of counselling courses: an introductory course in Counselling Skills, a Diploma in Counselling Skills and a Diploma in Psychodynamic Counselling. The latter is a recognised professional qualification that leads to registration with the British Association for Counselling and Psychotherapy (BACP) and a pathway to full BACP accreditation with additional experience.

To summarise, the public benefits of our work are:

- 1) To offer counselling to all members of this community who we are qualified to help
- 2) To offer counselling to clients who are unable to afford the full recommended fee.
- 3) To offer training that leads to a professional qualification in psychodynamic counselling and registration with the BACP.

It is important to state that no private benefits result from the activities of our organisation, and to the best of our knowledge, no detriment or harm arises in any way as a consequence of our work.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2024

Structure, Governance and Management

To carry out these roles the Foundation relies on the service of paid and unpaid staff. They are:

Trustees

The Board of Trustees are those with legal and financial responsibilities for the Foundation. It is the role of the Trustees to plan and initiate strategic thinking and plans for the future which ensure that the Foundation will remain a viable business. Trustees aim to support the Management team in their task of running the Foundation. They offer a considerable amount of unpaid time and expertise to achieve this. Potential Trustees are identified using advertising or recommendation from current members of the Foundation. Any names put forward are first discussed by the Trustees and are then passed on to the Head of Centre to establish any potential conflict of interest or boundary issues. Suitability regarding expertise required at the given time will be taken into consideration. We welcome applications on an ongoing basis.

The Foundation has a regular bi-monthly Board meeting that includes the Head of Centre, Head of Counselling and Head of Training, with other members of the management team joining on an adhoc basis.

The Trustees meet separately most months in order to facilitate timely decision making. The Chair of Trustees and the Finance Trustee meet monthly with the Head of Centre, and the Managers and Head of Centre meet monthly.

Management Team

Our Management team are responsible for the day to day business and running of the Centre. They are responsible for existing and new projects, appointing, line managing and appraising staff and ensuring that our counselling and training run smoothly. We are fortunate to have a strong team in place who are committed to their responsibilities and the Charity.

Laura Marchington continued to hold the post of Head of Centre, however announced her intention to retire at the end of September 2024. Andrew Harvey was appointed as our new Head of Centre, a role he will perform alongside his Head of Counselling role, becoming Head of Centre and Clinical Services. There was an overlap between Laura and Andrew to ensure a smooth transition and we thank Laura for her hard work to ensure that the handover of the many and varied tasks she undertook was as seamless as possible. This included working with the Trustees to redesign the management structure to ensure the Foundation is well placed for future growth and able to maintain the standards expected of it, and participating in a strategy session held in January to determine actions for the future which will be further explored during the year 2024 to 2025.

Whilst Laura left after the relevant period of this report we would like to take the opportunity again to thank her for her significant contribution over the years and wish her all the very best for the future.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2024

As part of the work on the structure some existing roles were expanded and some new roles recruited. Payroll was outsourced to our accountants, Edmund Carr LLP, ensuring that we have a continuity of service.

Claire O'Connor joined us as Business Development Manager to establish and build relationships with business and education settings, discover new revenue streams and review how we adapt to a changing industry.

Cathy Platt joined us as Marketing and Public Relations Manager to oversee promotion and fundraising, to raise awareness of CCF, to increase business income and generate new client referrals to CCF and regenerate our social media presence.

Kellie Willis took on the role of Company Secretary, additional HR duties, and became the IT lead for the Foundation, including development of the website.

Kirsty Cribb was promoted to the role of Office Manager and will continue to liaise with our outsourced payroll provider and other members of the admin and management team to provide support to all at CCF.

Julie Maxfield joined the team to provide additional administration and financial administration support.

Andrew Harvey, as Head of Counselling has made some significant changes to the ways we report risk and in our safeguarding procedures. The risk register is now much clearer and our reporting is robust and up to date. Crisis cards have been printed and made available in the room and online.

The NHS took the IAPT contract back in house. They stressed to us that they were very happy with the work undertaken by CCF on their behalf and that this was a step taken in line with their own corporate strategy. However, we have made strides in redeveloping our relationships with GP surgeries and have noted an increase in the number of GP referrals to us. Members of the Management team attended the Danbury Health Fair.

Sum up terminals have been introduced in the counselling rooms enabling payment to be taken efficiently.

There are some challenges around client numbers and level of fees with action plans being put in place to address these.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2024

Work has been carried out to review marking and feedback procedures for our training to make them more consistent.

A new course has been developed to provide an introduction to Counselling which will be launched in 2025. There is also ongoing work to incorporate neurodiversity/diversity into the training.

A patio area was constructed to ensure the noise levels from course attendees taking breaks does not impact counselling sessions in progress.

Staff

The rest of our staff are those persons who provide services for the Foundation in any paid or unpaid capacity. This includes, but is not limited to counsellors, seminar leaders, tutors, co-leaders, supervisors, experiential group leaders, volunteers and administrative staff.

Our staff are essential to the running of the Foundation. They support management in carrying out the business of the Foundation which is to offer counselling and train counsellors. We could not do what we do without their continued support and they have enabled us to carry out our business for 50 years.

To celebrate this the Foundation held a party in July to mark their 50th anniversary. This was extremely well attended with staff, counsellors and Trustees both past and present in attendance. Sadly the weather was not with us but the rain did little to dampen our spirits.

On behalf of the Trustees I would like to recognise and thank all members of CCF in whatever capacity they support the Foundation, for their commitment, dedication, enthusiasm and professionalism, you help ensure that the Foundation continues to provide a much valued service in what continue to be challenging times. I would also like to take the opportunity to congratulate all team members in their new roles and wish them every success.

Financial Review

The foundation's total income in the year from all sources was £252,590 (2023 - £290,041) and expenditure was £281,951 (2023 - £293,583), resulting in a deficit of £29,361 (2023 - £3,542).

This has been a challenging year. The post Covid impact of increased demand for both counselling services and counsellor training, coupled with the exponential growth of online services with low barriers to entry has resulted in fierce competition in what had previously been a very stable environment. The new management team are implementing numerous initiatives to improve income generation and reinforce the Foundation's competitive advantage.

Training income was reduced due to the absence of a clinical Year 1 cohort as a result of insufficient student applications in this more competitive environment. On the counselling side our client numbers were lower than previous years and our NHS contract to provide counselling under the IAPT service has been taken back in house by the NHS in line with their current policy and strategy.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2024

Expenditure during the year included the usual costs for staff salaries and for maintaining the premises. The number of paid counsellors fell in the year resulting in a reduction in staff costs. There were increases in lighting and heating costs and these will continue to rise in the coming year.

The year's financial results mean that the balance sheet as at the end of August 2024 shows total funds of £871,681. Our principal asset is the property in Cedar Avenue, which is currently valued at £712,576. Cash reserves in savings or deposit accounts were £268,355. For security, we limit the amount of funds held in each account.

Reserves Policy

The Foundation's free reserves at 31 August 2024, being unrestricted funds not represented by fixed assets or designated for a particular purpose, totalled £66,315 (see note 16). This represents 2 to 3 months of annual expenditure (£50,000 to £75,000) which the Trustees consider to be satisfactory. In addition the Foundation has a designated operational contingency reserve of £90,675 to ensure the continuity of counselling services.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 published on 16 July 2014.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

This report was approved by the trustees on 31 January 2025 and signed on their behalf by:

Caroline Travis

.....
C Travis
Trustee

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31st AUGUST 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity 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 company'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 Association of Chartered Certified Accountants.

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 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.

Sandra Morrell

.....
Sandra Morrell FCCA
146 New London Road
Chelmsford
CM2 0AW

12 February 2025

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31st AUGUST 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
INCOME from:			
Donations	2	8,039	1,659
Investments	3	6,516	3,499
Charitable activities	4	235,030	282,313
Other	5	3,005	2,570
TOTAL INCOME		252,590	290,041
EXPENDITURE on:			
Charitable activities	6	281,951	293,583
TOTAL EXPENDITURE		281,951	293,583
NET INCOME / NET MOVEMENT IN FUNDS		(29,361)	(3,542)
RECONCILIATION OF FUNDS			
Total funds brought forward		901,042	904,584
Total funds carried forward		871,681	901,042

All of the above amounts relate to continuing activities
All funds are unrestricted.

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

AS AT 31st AUGUST 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		714,691		718,798
CURRENT ASSETS					
Debtors	13	33,872		25,782	
Cash at bank and in hand		268,355		283,903	
		<u>302,227</u>		<u>309,685</u>	
CREDITORS: Amounts falling due within one year	14	<u>(145,237)</u>		<u>(127,441)</u>	
NET CURRENT ASSETS			<u>156,990</u>		<u>182,244</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>871,681</u>		<u>901,042</u>
NET ASSETS			<u><u>871,681</u></u>		<u><u>901,042</u></u>
FUNDS OF THE CHARITY	15				
Unrestricted funds			617,776		647,137
Revaluation Reserve			253,905		253,905
TOTAL CHARITY FUNDS			<u><u>871,681</u></u>		<u><u>901,042</u></u>

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

Trustees' responsibilities:

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

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

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the trustees on 31 January 2025 and are signed on their behalf by:

Caroline Travis

C TRAVIS (Trustee)

Company Registration Number: 04147006

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2019) (Charities SORP FRS 102) and the Companies Act 2006.

Legal Status

Chelmsford Counselling Foundation is a charitable company limited by guarantee. It is incorporated in England and Wales and its registered address is 42 Cedar Avenue, Chelmsford, Essex CM1 2QH. The company meets the definition of a public benefit entity under FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

Income

All incoming resources are accounted for when the charity is legally entitled to the income. Fees and deposits received for courses commencing after the period end are recognised as deferred income and included under creditors.

Expenditure

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered.

Support costs relate to expenditure to support the charitable activities of the charity which cannot be directly attributed to either counselling or training.

Governance costs are those costs incurred in connection with the administration of the charity including compliance with constitutional and statutory requirements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2024

1. ACCOUNTING POLICIES (*continued*)

Fixed assets

All fixed assets are initially recorded at cost or deemed cost under FRS102.

Tangible fixed assets costing more than £250 are capitalised in the accounts.

Depreciation

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

Equipment	25% straight line
Fixtures and fittings	25% straight line

The trustees do not wish to depreciate the freehold property as it is revalued regularly.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors

Creditors 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 are normally recognised at their settlement amount.

Tax status

The company is a registered charity and is not subject to corporation tax on its charitable activities.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2024**

2. DONATIONS	Total Funds	Total Funds
	2024	2023
	£	£
General donations	8,039	1,659
	<u>8,039</u>	<u>1,659</u>
3. INVESTMENT INCOME	Total Funds	Total Funds
	2024	2023
	£	£
Bank interest receivable	6,516	3,499
	<u>6,516</u>	<u>3,499</u>
4. INCOME FROM CHARITABLE ACTIVITIES	Total Funds	Total Funds
	2024	2023
	£	£
Counselling income	104,449	121,539
Training income	130,581	160,774
	<u>235,030</u>	<u>282,313</u>
5. OTHER INCOME	Total Funds	Total Funds
	2024	2023
	£	£
Room hire	3,005	2,570
	<u>3,005</u>	<u>2,570</u>
6. COSTS OF CHARITABLE ACTIVITIES	Total Funds	Total Funds
	2024	2023
	£	£
Counselling - direct costs	70,786	74,844
Training - direct costs	68,939	69,194
Support costs (note 7)	137,303	145,124
Governance costs (note 8)	4,923	4,421
	<u>281,951</u>	<u>293,583</u>

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY, LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2024**

7. SUPPORT COSTS	Total Funds 2024 £	Total Funds 2023 £
Staff wages/costs	97,760	111,805
Other	39,543	33,319
	<u>137,303</u>	<u>145,124</u>
8. GOVERNANCE COSTS	Total Funds 2024 £	Total Funds 2023 £
Independent Examination fee	1,160	1,102
Accounts preparation and payroll	3,380	1,750
Fees payable to Independent Examiner	4,540	2,852
Other fees and expenses	383	1,226
Training and travel	-	343
	<u>4,923</u>	<u>4,421</u>
9. NET INCOME FOR THE YEAR	Total Funds 2024 £	Total Funds 2023 £
This is stated after charging:		
Depreciation	<u>4,132</u>	<u>4,156</u>
10. STAFF COSTS AND EMOLUMENTS	Total Funds 2024 £	Total Funds 2023 £
Total staff costs were as follows:		
Wages and salaries	213,774	226,553
Social security costs	3,771	3,384
Employer pension contributions	4,280	4,660
	<u>221,825</u>	<u>234,597</u>
Particulars of employees:		
The average number of staff employed during the year (head count) was as follows:	2024 No	2023 No
Number of administrative staff	3	3
Number of management staff	3	3
Number of counsellors	24	25
	<u>30</u>	<u>31</u>

No employees received remuneration of more than £60,000 during the year (2023 - None).
Total key management personnel remuneration benefits during the year amounted to £36,232.
(2023 - £37,426).

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2024**

11. TRUSTEES' REMUNERATION

No emoluments were received or waived by trustees during the year.

During the year one trustee was reimbursed for travel expenses of £46 (2023 - Nil).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures & Fittings £	Total £
COST OR VALUATION				
At 1st September 2023	712,576	27,414	26,417	766,407
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st August 2024	<u><u>712,576</u></u>	<u><u>27,414</u></u>	<u><u>26,417</u></u>	<u><u>766,407</u></u>
DEPRECIATION				
At 1st September 2023	-	23,412	24,197	47,609
Charge for the year	-	2,331	1,776	4,107
On disposals	-	-	-	-
At 31st August 2024	<u><u>-</u></u>	<u><u>25,743</u></u>	<u><u>25,973</u></u>	<u><u>51,716</u></u>
NET BOOK VALUE				
At 31st August 2024	<u><u>712,576</u></u>	<u><u>1,671</u></u>	<u><u>444</u></u>	<u><u>714,691</u></u>
At 31st August 2023	<u><u>712,576</u></u>	<u><u>4,002</u></u>	<u><u>2,220</u></u>	<u><u>718,798</u></u>

The freehold property (42 Cedar Avenue) was revalued at 28th April 2017 at £700,000. The valuation was carried out on the basis of vacant possession (comparative and investment) market value. The valuation was carried out by Chartered Surveyors. A review of the valuation in March 2023 by estate agents concluded there had been no significant change in the valuation.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2024

13. DEBTORS

	2024	2023
	£	£
Trade debtors	28,828	19,432
Accrued Income IAPT	-	2,895
Prepayments	3,770	3,250
Sundry debtors	1,274	205
	<u>33,872</u>	<u>25,782</u>

14. CREDITORS

	2024	2023
	£	£
Trade creditors	3,258	2,702
PAYE and social security	4,829	2,424
Deferred income	106,447	91,341
Accruals	23,830	25,066
Other creditors	6,873	5,908
	<u>145,237</u>	<u>127,441</u>

Deferred income relates to fees and deposits received in advance for training courses commencing in September 2024. Deferred income at 31 August 2023 of £91,341 has been released in the year. Income of £106,447 relating to training fees has been deferred at 31 August 2024.

15. UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2023	Incoming resources	Outgoing resources	Gains/losses & transfers	Balance at 31/08/2024
	£	£	£	£	£
General unrestricted funds	97,791	252,590	(281,951)	-	68,430
<i>Designated funds:</i>					-
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>901,042</u>	<u>252,590</u>	<u>(281,951)</u>	<u>-</u>	<u>871,681</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2024

16. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible fixed assets	Other net assets	Total
	£	£	£
Unrestricted income funds:			
Designated funds	712,576	90,675	803,251
General funds	2,115	66,315	68,430
Total funds	<u>714,691</u>	<u>156,990</u>	<u>871,681</u>

17. COMPANY LIMITED BY GUARANTEE

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

18. RELATED PARTIES

There were no related party transactions that require disclosure during the year.

19. PRIOR YEAR FUNDS NOTE

UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2022	Incoming resources	Outgoing resources	Gains/losses & transfers	Balance at 31/08/2023
	£	£	£	£	£
General unrestricted funds	101,333	290,041	(293,583)	-	97,791
<i>Designated funds:</i>					-
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>904,584</u>	<u>290,041</u>	<u>(293,583)</u>	<u>-</u>	<u>901,042</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

CHELMSFORD COUNSELLING FOUNDATION

England & Wales - Charity number 1088283

Accounts

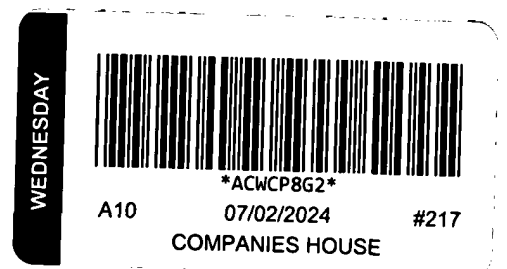
COMPANY REGISTRATION NUMBER : 04147006

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 AUGUST 2023**

Charity Number : 1088283



Edmund Carr LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 0AW



**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2023

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**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31st AUGUST 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Chelmsford Counselling Foundation
Charity registration number	1088283
Company registration number	04147006
Registered office	42 Cedar Avenue Chelmsford, Essex CM1 2QH

THE TRUSTEES

Caroline Travis (Chair from 20 January 2023)	(Appointed 23/11/2022)
Rosalind Park	
Alison Cowen	
Arvinder Mudhar	
Jagjeet Panesar (Treasurer)	(Appointed 25/11/2022)
Dimitra Theodoropoulou	(Appointed 26/05/2023)
Rita Askwith	(Resigned 06/09/2022)
Anna Mason	(Resigned 24/11/2023)

Head of Centre and Company Secretary

Laura Marchington

Management Team

Laura Marchington	Head of Administration
Charlotte Usher	Head of Training
Sarah Warwick	Head of Counselling (Resigned August 2023)
Andrew Harvey	Head of Counselling (Appointed August 2023)

Advisory Council

Robert Cowlin
Amanda Timcke
Robert Aldrich
Valerie Potter

Consultant Psychiatrist

Dr. Alex Lita

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2023

REPORT CHAIR OF TRUSTEES (covering period 01/09/2022 to 31/08/2023)

Objectives and Activities

Foundation or CCF means Chelmsford Counselling Foundation, CCF's activities are governed by its Memorandum and Articles of Association dated 24th January 2001.

Mission Statement: It is the purpose of the Foundation to offer a professional and affordable psychodynamic counselling service and to train counsellors to nationally accredited standards.

Statement of Public Benefit

The Trustees confirm that they have regard to the Charity Commission's guidance on public benefit during the year.

The Foundation's purpose of existence, as outlined in our Mission Statement, is to provide counselling to the general public and to train psychodynamic counsellors. We achieve this through:

- 1) Offering a counselling service to the general public organisations and to the NHS.
- 2) By providing training for prospective counsellors up to a professional and Accredited standard.

The British Association for Counselling and Psychotherapy (BACP) accredits our courses. The IAPT scheme has been accounted for separately as it is a fixed contract and not part of CCF core work.

Our counsellors are trained to explore with clients how much they can afford depending on their income. The fee is regularly reviewed.

The foundation offers a wide range of counselling courses: an introductory Certificate in Counselling Skills, a Diploma in Counselling Skills and a Diploma in Psychodynamic Counselling. The latter leads to a recognised professional qualification that is accredited by the British Association for Counselling and Psychotherapy (BACP).

To summarise, the public benefits of our work are:

- 1) To offer counselling to all members of this community who are qualified to help
- 2) To offer counselling to clients who are unable to afford the full recommended fee.
- 3) To offer training that leads to a professional qualification in psychodynamic counselling that can lead to BACP individual counsellor accreditation.

It is important to state that no private benefits result from the activities of our organisation, and to the best of our knowledge, no detriment or harm arises in anyway as a consequence of our work.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2023

Structure, Governance and Management of Achievements

To carry out these roles the foundation relies on the service of paid and unpaid staff. They are:

Management comprising Head of Centre, Head of Counselling and Head of Training

Our management team are responsible for the day to day business and running of the Centre. They are responsible for existing and new projects, appointing, line managing and appraising staff and ensuring that our counselling and training run smoothly. We are fortunate to have a strong team in place who take their responsibilities very seriously.

Head of Centre

Laura Marchington continues to hold the post of Head of Centre. Laura has continued to be highly efficient and extremely hard working in ensuring that the standards expected of CCF have continued to be maintained. With losses incurred during Covid having been recouped and new Trustees recruited (November 22 – Jagjeet Panesar/Caroline Travis (Chair) May 23 Dimitra Theodoropoulou) the Foundation is in a strong position to move forward. The centre continues to be successful in both training and counselling amidst 3 other NCN centres closing and our founding centre WPF therapy.

Building improvements have been made including new blinds for the meeting room and a mesh and owl to better enable on line attendance at meetings where individuals are unable to attend in person. A new patio area has been constructed to ensure that noise from training breaks does not impact counselling sessions. Energy savings have been sought by the partial, temporary closure of the building on a Friday. There have been improvements in communication and information sharing between management and trustees and this is helping to improve efficiency and work with the Trustees on strategic planning is ongoing.

Head of Counselling

Counselling is at the heart of the foundation and our counselling service is an organisational member of BACP.

Sarah Warwick remained Head of Counselling until her resignation and she left the service in August 23. Andrew Harvey was appointed as new Head of Counselling in August 23 with an overlap with Sarah to ensure smooth transition. We thank Sarah for her service and welcome Andrew. Sue Sheppard, Counselling Coordinator also left the service in May 23 and we thank her for her service. She was replaced by Kirsty Cribb.

The transition back to room has resulted in 70% of clients now being seen back at the centre as opposed to online. It is envisaged that a mixture of online and in room will continue.

Following a review of finances and a decision to offer paid positions we have been able to retain more of our counsellors whose services we greatly value.

We have seen a significant rise in the number of clients requiring assessments and have seen 8 new assessors appointed.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2023

Two very successful CPD events were held: Dr. Dwight Turner – Diversity, Equality and Intersectionality and Susie Orbach – When the body comes to therapy and we hope to continue with this type of activity going forward.

The BACP annual rolling review was successfully completed by Charlotte with no recommendations and we are in a strong position to continue to offer robust, professional training.

Staff

Our staff are those persons who provided services for the Foundation in any paid or unpaid capacity. This includes, but is not limited to counsellors, seminar leaders, tutors, co-leaders, supervisors, volunteers and administrative staff.

Our staff are essential to the running of the Foundation. They support management in carrying out the business of the Foundation which is to offer counselling and train counsellors. On behalf of the Trustees I would like to recognise and thank all the staff who work for the Foundation, for their commitment, dedication, enthusiasm and professionalism.

Trustees/Directors

The Board of Trustees are those with legal and financial responsibilities for the Foundation. It is the role of the Trustees to plan and initiate strategic thinking and plans for the future which ensure that the Foundation will remain a viable business. Trustees aim to support the Management team in their task of running the Foundation. They offer a considerable amount of unpaid time and expertise to achieve this. Potential Trustees are identified using advertising or recommendation from current members of the Foundation. Any names put forward are first discussed by the Trustees and are then passed on to the Head of Centre to establish any potential conflict of interest or boundary issues. Suitability regarding expertise required at the given time will be taken into consideration.

The Foundation has a regular bi-monthly Board meeting that includes the management team. The Trustees meet separately most months in order to facilitate timely decision making. The Chair of Trustees and the Finance Trustee meet monthly with the Head of Centre and the Managers and the Head of Centre meet at least fortnightly.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31st AUGUST 2023**

It has been an interesting year, the first that has not faced the challenges of Covid but has seen the departure and arrival of new faces. I would again thank all members of CCF in whatever capacity they support the Foundation. Your commitment and dedication help ensure that the Foundation continues to provide a much valued service in what continue to be challenging times.

Caroline Travis

Chair of Trustees

Financial Review

The foundation's total income in the year from all sources was £290,041 (2022 - £336,177) and expenditure was £293,583 (2022 - £298,268), resulting in a deficit of £3,542 (2022 surplus of £37,909).

The main sources of income during the year were the core activities of counselling and training. Our contract for IAPT has expired but we are continuing to provide the service while we wait for a formal decision about contract extension or renewal.

Expenditure during the year included the usual costs for staff salaries and for maintaining the premises. The number of paid counsellors fell in the year resulting in a reduction in staff costs. There were increases in lighting and heating costs and these will continue to rise in the coming year.

The year's financial results mean that the balance sheet as at the end of August 2023 shows total funds of £901,042. Our principal asset is the property in Cedar Avenue, which is currently valued at £712,576. Cash reserves in savings or deposit accounts were £283,903. For security, we limit the amount of funds held in each account.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2023

Reserves Policy

The foundation's free reserves at 31 August 2023, being unrestricted funds not represented by fixed assets or designated for a particular purpose, totalled £91,569 (see note 17). This represents 3 to 4 months of annual expenditure (£75,000 to £100,000) which the Trustees consider to be satisfactory. In addition the foundation has a designated operational contingency reserve of £90,675 to ensure the continuity of counselling services.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 published on 16 July 2014.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

This report was approved by the trustees on 26 January 2024 and signed on their behalf by:

C Travis

.....
C Travis
Trustee

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31st AUGUST 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity 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 company'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 Association of Chartered Certified Accountants, 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 that in any material respect:

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.

S Morrell

.....
Sandra Morrell FCCA
146 New London Road
Chelmsford
CM2 0AW

.....
29 January 2024
.....

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31st AUGUST 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
INCOME from:			
Donations	2	1,659	12,823
Investments	3	3,499	823
Charitable activities	4	282,313	320,131
Other	5	2,570	2,400
TOTAL INCOME		290,041	336,177
EXPENDITURE on:			
Charitable activities	6	293,583	298,268
TOTAL EXPENDITURE		293,583	298,268
NET INCOME / NET MOVEMENT IN FUNDS		(3,542)	37,909
RECONCILIATION OF FUNDS			
Total funds brought forward		904,584	866,675
Total funds carried forward		901,042	904,584

All of the above amounts relate to continuing activities
All funds are unrestricted.

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

AS AT 31st AUGUST 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		718,798		721,905
CURRENT ASSETS					
Debtors	13	25,782		39,924	
Cash at bank and in hand		<u>283,903</u>		<u>290,415</u>	
		309,685		330,339	
CREDITORS: Amounts falling due within one year	14	<u>(127,441)</u>		<u>(147,660)</u>	
NET CURRENT ASSETS			<u>182,244</u>		<u>182,679</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			901,042		904,584
NET ASSETS			<u>901,042</u>		<u>904,584</u>
FUNDS OF THE CHARITY	15				
Unrestricted funds			647,137		650,679
Revaluation Reserve			253,905		253,905
TOTAL CHARITY FUNDS			<u>901,042</u>		<u>904,584</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.

Trustees' responsibilities:

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

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

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the trustees on ..26 January.2024..... and are signed on their behalf by:

C Travis

.....
C TRAVIS (Trustee)

Company Registration Number: 04147006

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2019) (Charities SORP FRS 102) and the Companies Act 2006.

Legal Status

Chelmsford Counselling Foundation is a charitable company limited by guarantee. It is incorporated in England and Wales and its registered address is 42 Cedar Avenue, Chelmsford, Essex CM1 2QH. The company meets the definition of a public benefit entity under FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

Income

All incoming resources are accounted for when the charity is legally entitled to the income. Fees and deposits received for courses commencing after the period end are recognised as deferred income and included under creditors.

Expenditure

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered.

Support costs relate to expenditure to support the charitable activities of the charity which cannot be directly attributed to either counselling or training.

Governance costs are those costs incurred in connection with the administration of the charity including compliance with constitutional and statutory requirements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2023

1. ACCOUNTING POLICIES (*continued*)

Fixed assets

All fixed assets are initially recorded at cost or deemed cost under FRS102.

Tangible fixed assets costing more than £250 are capitalised in the accounts.

Depreciation

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

Equipment	25% straight line
Fixtures and fittings	25% straight line

The trustees do not wish to depreciate the freehold property as it is revalued regularly.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors

Creditors 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 are normally recognised at their settlement amount.

Tax status

The company is a registered charity and is not subject to corporation tax on its charitable activities.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2023

2. DONATIONS	Total Funds 2023	Total Funds 2022
	£	£
Essex Community Foundation	-	12,254
General donations	1,659	569
	<u>1,659</u>	<u>12,823</u>
3. INVESTMENT INCOME	Total Funds 2023	Total Funds 2022
	£	£
Bank interest receivable	3,499	823
	<u>3,499</u>	<u>823</u>
4. INCOME FROM CHARITABLE ACTIVITIES	Total Funds 2023	Total Funds 2022
	£	£
Counselling income	121,539	139,238
Training income	160,774	180,893
	<u>282,313</u>	<u>320,131</u>
5. OTHER INCOME	Total Funds 2023	Total Funds 2022
	£	£
Room hire	2,570	2,400
	<u>2,570</u>	<u>2,400</u>
6. COSTS OF CHARITABLE ACTIVITIES	Total Funds 2023	Total Funds 2022
	£	£
Counselling - direct costs	74,844	82,460
Training - direct costs	69,194	68,073
Support costs (note 7)	145,124	144,308
Governance costs (note 8)	4,421	3,427
	<u>293,583</u>	<u>298,268</u>

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2023**

7. SUPPORT COSTS	Total Funds 2023	Total Funds 2022
	£	£
Staff wages/costs	111,805	109,434
Other	33,319	34,874
	<u>145,124</u>	<u>144,308</u>
8. GOVERNANCE COSTS	Total Funds 2023	Total Funds 2022
	£	£
Independent Examination fee	1,102	1,014
Accounts preparation	1,750	1,675
Fees payable to Independent Examiner	2,852	2,689
Other fees and expenses	1,226	576
Training and travel	343	162
	<u>4,421</u>	<u>3,427</u>
9. NET INCOME FOR THE YEAR	Total Funds 2023	Total Funds 2022
	£	£
This is stated after charging:		
Depreciation	4,156	4,978
	<u>4,156</u>	<u>4,978</u>
10. STAFF COSTS AND EMOLUMENTS	Total Funds 2023	Total Funds 2022
	£	£
Total staff costs were as follows:		
Wages and salaries	226,553	223,186
Social security costs	3,384	4,706
Employer pension contributions	4,660	4,235
	<u>234,597</u>	<u>232,127</u>
Particulars of employees:		
The average number of staff employed during the year (head count) was as follows:	2023	2022
	No	No
Number of administrative staff	3	4
Number of management staff	3	3
Number of counsellors	25	25
	<u>31</u>	<u>32</u>

No employees received remuneration of more than £60,000 during the year (2022 - None).
Total key management personnel remuneration benefits during the year amounted to £37,426
(2022 - £39,155).

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2023**

11. TRUSTEES' REMUNERATION

No emoluments were received or waived by trustees during the year.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures & Fittings £	Total £
COST OR VALUATION				
At 1st September 2022	712,576	26,365	26,417	765,358
Additions	-	1,049	-	1,049
Disposals	-	-	-	-
At 31st August 2023	<u>712,576</u>	<u>27,414</u>	<u>26,417</u>	<u>766,407</u>
DEPRECIATION				
At 1st September 2022	-	21,032	22,421	43,453
Charge for the year	-	2,380	1,776	4,156
On disposals	-	-	-	-
At 31st August 2023	<u>-</u>	<u>23,412</u>	<u>24,197</u>	<u>47,609</u>
NET BOOK VALUE				
At 31st August 2023	<u>712,576</u>	<u>4,002</u>	<u>2,220</u>	<u>718,798</u>
At 31st August 2022	<u>712,576</u>	<u>5,333</u>	<u>3,996</u>	<u>721,905</u>

The freehold property (42 Cedar Avenue) was revalued at 28th April 2017 at £700,000. The valuation was carried out on the basis of vacant possession (comparative and investment) market value. The valuation was carried out by Chartered Surveyors. A review of the valuation in March 2023 by estate agents concluded there had been no significant change in the valuation.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2023

13. DEBTORS

	2023	2022
	£	£
Trade debtors	19,432	34,810
Accrued Income IAPT	2,895	2,090
Prepayments	3,250	2,714
Sundry debtors	205	310
	<u>25,782</u>	<u>39,924</u>

14. CREDITORS

	2023	2022
	£	£
Trade creditors	2,702	1,296
PAYE and social security	2,424	2,154
Deferred income	91,341	117,140
Accruals	25,066	21,092
Other creditors	5,908	5,978
	<u>127,441</u>	<u>147,660</u>

Deferred income relates to fees and deposits received in advance for training courses commencing in September 2023. Deferred income at 31 August 2022 of £117,140 has been released in the year. Income of £91,341 relating to training fees has been deferred at 31 August 2023.

15. UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2022	Incoming resources	Outgoing resources	Gains/losses & transfers	Balance at 31/08/2023
	£	£	£	£	£
General unrestricted funds	101,333	290,041	(293,583)	-	97,791
<i>Designated funds:</i>					
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>904,584</u>	<u>290,041</u>	<u>(293,583)</u>	<u>-</u>	<u>901,042</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2023

17. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net assets £	Total £
Unrestricted income funds:			
Designated funds	712,576	90,675	803,251
General funds	6,222	91,569	97,791
Total funds	<u>718,798</u>	<u>182,244</u>	<u>901,042</u>

18. COMPANY LIMITED BY GUARANTEE

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

19. RELATED PARTIES

There were no related party transactions that require disclosure during the year.

20. PRIOR YEAR FUNDS NOTE

UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2021 £	Incoming resources £	Outgoing resources £	Gains/losses & transfers £	Balance at 31/08/2022 £
General unrestricted funds	63,424	336,177	(298,268)	-	101,333
<i>Designated funds:</i>					
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>866,675</u>	<u>336,177</u>	<u>(298,268)</u>	<u>-</u>	<u>904,584</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

CHELMSFORD COUNSELLING FOUNDATION

England & Wales - Charity number 1088283

Accounts

COMPANY REGISTRATION NUMBER : 04147006

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 AUGUST 2022**

Charity Number : 1088283



Edmund Carr LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 0AW

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2022

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**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31st AUGUST 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st August 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Chelmsford Counselling Foundation
Charity registration number	1088283
Company registration number	04147006
Registered office	42 Cedar Avenue Chelmsford, Essex CM1 2QH

THE TRUSTEES

Anna Mason	
Rosalind Park	
Alison Cowen	(Appointed 06/02/2022)
Arvinder Mudhar	(Appointed 18/03/2022)
Caroline Travis (Chair from 20 January 2023)	(Appointed 23/11/2022)
Jagjeet Panesar (Treasurer)	(Appointed 25/11/2022)
Rita Askwith (Chair)	(Resigned 06/09/2022)
Philip Gardiner (Treasurer)	(Resigned 31/01/2022)
Val Garrett	(Resigned 31/03/2022)

Head of Centre and Company Secretary

Laura Marchington

Management Team

Laura Marchington	Head of Administration
Heather Robbie	Head of Training (Resigned November 2021)
Charlotte Usher	Head of Training (From February 2022)
Sarah Warwick	Head of Counselling

Advisory Council

Robert Cowlin
Amanda Timcke
Robert Aldrich
Valerie Potter

Consultant Psychiatrist

Dr. Alex Lita

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2022

REPORT CHAIR OF TRUSTEES (covering period 01/09/2021 to 31/08/2022)

Objectives and Activities

Foundation or CCF means Chelmsford Counselling Foundation, CCF's activities are governed by its Memorandum and Articles of Association dated 24th January 2001.

Mission Statement: It is the purpose of the Foundation to offer a professional and affordable psychodynamic counselling service and to train counsellors to nationally accredited standards.

Statement of Public Benefit

The Trustees confirm that they have regard to the Charity Commission's guidance on public benefit during the year.

The Foundation's purpose of existence, as outlined in our Mission Statement, is to provide counselling to the general public and to train psychodynamic counsellors. We achieve this through:

- 1) Offering a counselling service to the general public organisations and to the NHS.
- 2) By providing training for prospective counsellors up to a professional and Accredited standard.

The British Association for Counselling and Psychotherapy (BACP) accredits our courses. The IAPT scheme has been accounted for separately as it is a fixed contract and not part of CCF core work.

Our counsellors are trained to explore with clients how much they can afford depending on their income. The fee is regularly reviewed.

The foundation offers a wide range of counselling courses: an introductory Certificate in Counselling Skills, a Diploma in Counselling Skills and a Diploma in Psychodynamic Counselling. The latter leads to a recognised professional qualification that is accredited by the British Association for Counselling and Psychotherapy (BACP).

To summarise, the public benefits of our work are:

- 1) To offer counselling to all members of this community who are qualified to help
- 2) To offer counselling to clients who are unable to afford the full recommended fee.
- 3) To offer training that leads to a professional qualification in psychodynamic counselling that can lead to BACP individual counsellor accreditation.

It is important to state that no private benefits result from the activities of our organisation, and to the best of our knowledge, no detriment or harm arises in anyway as a consequence of our work.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2022

Structure, Governance and Management of Achievements

To carry out these roles the foundation relies on the service of paid and unpaid staff. They are:

Management comprising of Head of Centre and the managers

Head of Centre

Laura Marchington (nee Eynon) continues to hold the post of Head of Centre. Laura has continued to be highly efficient and extremely hardworking in ensuring that the high standards expected of CCF were maintained during yet another incredibly challenging year. The foundation has had to adapt again to allow the foundation to function smoothly for our students and staff as we transition back to in house counselling and teaching, but this has been constantly reviewed due to more infectious Covid variants. The transition back into the house has, again, required the reassessment of the use of rooms and the safety of clients, students, and staff. More air purifiers have been purchased with funds from the Essex Community Fund. The air purifiers are in place in the Liz Meader Centre, Garden Room and the office and most of the counselling rooms. They are easily moved so they can be transferred elsewhere if required. Some remedial work had to be done after our three-year electrical testing was completed, a new gas supplier was sourced in order to reduce energy costs. Our policies have been reviewed including Financial Control and Data Protection. Our Strategic Planning is on-going project with a newly recruited trustee taking the helm. Thank you, Laura for making my role as Chair relatively stress free!

Managers

Managers are responsible for running the day-to-day business of the foundation. They are responsible for initiating new projects, appointing staff and ensuring that counselling and training runs smoothly. They are the line management to staff and carry out their appraisals. Counselling is at the heart of the foundation and our counselling service is accredited by BACP.

Sarah Warwick remains Head of Counselling.

Heather Robbie Head of Training until 30th November 2021.

Thank you, Heather, for continuing to act as Head of Training until the end of November.

Charlotte Usher joined CCF as Head of Training from February 2022.

Charlotte has stressed the importance of in-house training following remote training during the pandemic. This was achieved after the Easter vacation. Charlotte has spent time recruiting new staff for the next academic year, updating handbooks and introducing new systems including a live register system that would give management and training staff immediate information on trainee attendance.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2022

Sarah has done a lot of research around what constitutes a “client record” and ensuring our policies adherence to the BACP ethical requirement. Sarah has continuously updated the Counsellors’ Handbook this year in giving guidance around this and updated arrangements regarding risk.

The Foundation had decided not to re-accredit the counselling service with BACP as it is extraordinarily time consuming and there is a great deal of cross-over and duplication between the Head of Counselling and Head of Training documents particularly as BACP is now requesting yearly documentation. CCF would remain accredited to BACP for training. A letter was written to BACP (10th January 2022) with our reasons, this has been acknowledged and our service accreditation has now lapsed. We have a verbal contract in place with IAPT but no formal contract, but we are reassured that we will have one soon.

Sarah and Charlotte have a very good relationship and so the training and counselling services continue to run smoothly for the benefit on our students, counsellors, and clients. Thank you.

It has, again, been great credit to CCF’s management team that CCF has continued to offer counselling to our clients and a robust training programme for our students. All staff have been trained to appropriate standards, recommended by BACP, and we continue to transition back to “in house” counselling but to continue to offer a remote service to those clients who do not feel confident to return to CCF premises or prefer remote work. The administrative staff are now all able to work at the foundation and this allows the telephones to be “staffed” during the working week and this allows for support for our current and prospective clients.

Staff are those persons who provide services for the Foundation in any paid or unpaid capacity. This includes, but is not limited to counsellors, seminar leaders, tutors, co-leaders, supervisors, volunteers, and administrative staff.

Staff are essential to the running of the Foundation. They support management in carrying out the business of the Foundation which is to offer counselling and to train counsellors (see Mission Statement above).

On behalf of the Trustees, I would like to recognise and thank all the staff who work for CCF, in whatever capacity, to ensure that CCF has been able to maintain its high standards despite another challenging year.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31st AUGUST 2022**

Trustees/Directors are those with legal and financial responsibilities for the Foundation. It is the role of the Trustees to plan and initiate strategic thinking and plan for the future of the Foundation which will ensure that the Foundation will remain a viable business. Trustees aim to support the Head of Centre and the Managers in their task of running the Foundation. They offer a considerable amount of their time and experience to achieve this. Potential Trustees are identified using advertising or current members of the Foundation. Any names put forward are first discussed by the Trustee, and then passed on to the Head of Centre to establish any potential conflict of interest or boundary issues. Suitability regarding experience at the given time will be taken into consideration. The Foundation has recruited two new trustees during the year who bring fresh ideas to the organisation. Two trustees also resigned during the year one of whom was our long-standing Treasurer and I thank him for the years of service he gave to the Foundation.

The Foundation has a regular bi-monthly Board meeting which has mainly been held online. Trustees meet separately, four to six times a year, following the Board meetings and these, again, have mainly been online. Managers and Head of Centre meet every fortnight, but more often if necessary, and many of their meetings have been able to take place at the Foundation.

I would, again, like to thank all members of CCF who have contributed to the success of the Foundation during the past year. It has been their dedication and commitment to counselling and training that has enable us to continue to provide high quality counselling and training in such challenging circumstances. Their ability to adapt and find solutions to all the difficult situations they have faced has been amazing.

This will be my last report as Chair of Trustees following my resignation after 12 years with the Foundation.

Rita Askwith
(Chair of Trustees to 6 September 2022)

Financial Review

The foundation's total income in the year from all sources was £336,177 (2021- £330,424) and expenditure was £298,268 (2021 - £328,463), resulting in a surplus of £37,909 (2021- £1,961).

The main sources of income during the year were the core activities of counselling and training. Our contract for IAPT has expired but we are continuing to provide the service while we wait for a formal decision about contract extension or renewal. Work was completed during the year on a project with an Essex-based charity, Next Chapter, concerned with matters of domestic abuse. This was funded by the Police, Fire and Crime Commissioners. We were grateful to receive support from the Essex Community Fund which was set up to help small organisations during the restrictions of the pandemic, and this allowed us to increase bursaries for client counselling as well as purchase air purifiers and cover other counselling costs.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2022

Expenditure during the year included the usual costs for staff salaries and for maintaining the premises. The number of paid counsellors fell in the year resulting in a reduction in staff costs. There were increases in lighting and heating costs and these will continue to rise in the coming year.

The year's financial results mean that the balance sheet as at the end of August 2022 shows total funds of £904,584. Our principal asset is the property in Cedar Avenue, which is currently valued at £712,576. Cash reserves in savings or deposit accounts were £290,415. For security, we limit the amount of funds held in each account.

Reserves Policy

The foundation's free reserves at 31 August 2022, being unrestricted funds not represented by fixed assets or designated for a particular purpose, totalled £92,004 (see note 17). This represents 3 to 4 months of annual expenditure (£75,000 to £100,000) which the Trustees consider to be satisfactory. In addition the foundation has a designated operational contingency reserve of £90,675 to ensure the continuity of counselling services.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 published on 16 July 2014.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

This report was approved by the trustees on 20 January 2023 and signed on their behalf by:

Anna Mason
.....
Anna Mason
Trustee

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31st AUGUST 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

Raymond Crace

.....
Raymond Crace FCA

146 New London Road
Chelmsford
CM2 0AW

25 January 2023
.....

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31st AUGUST 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
INCOME from:			
Donations	2	12,823	5,802
Investments	3	823	495
Charitable activities	4	320,131	321,727
Other	5	2,400	2,400
TOTAL INCOME		<u>336,177</u>	<u>330,424</u>
EXPENDITURE on:			
Charitable activities	6	298,268	328,463
TOTAL EXPENDITURE		<u>298,268</u>	<u>328,463</u>
NET INCOME / NET MOVEMENT IN FUNDS		<u>37,909</u>	<u>1,961</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		866,675	864,714
Total funds carried forward		<u>904,584</u>	<u>866,675</u>

All of the above amounts relate to continuing activities
All funds are unrestricted.

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

AS AT 31st AUGUST 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		721,905		726,883
CURRENT ASSETS					
Debtors	13	39,924		53,234	
Cash at bank and in hand		290,415		273,550	
		<u>330,339</u>		<u>326,784</u>	
CREDITORS: Amounts falling due within one year	14	<u>(147,660)</u>		<u>(186,992)</u>	
NET CURRENT ASSETS			<u>182,679</u>		<u>139,792</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			904,584		866,675
NET ASSETS			<u>904,584</u>		<u>866,675</u>
FUNDS OF THE CHARITY	15				
Unrestricted funds			650,679		612,770
Revaluation Reserve			253,905		253,905
TOTAL CHARITY FUNDS			<u>904,584</u>		<u>866,675</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.

Trustees' responsibilities:

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

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

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the trustees on 20 January 2023 and are signed on their behalf by:

Anna Mason

.....

A MASON (Trustee)

Company Registration Number: 04147006

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2019) (Charities SORP FRS 102) and the Companies Act 2006.

Legal Status

Chelmsford Counselling Foundation is a charitable company limited by guarantee. It is incorporated in England and Wales and its registered address is 42 Cedar Avenue, Chelmsford, Essex CM1 2QH. The company meets the definition of a public benefit entity under FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

Income

All incoming resources are accounted for when the charity is legally entitled to the income. Fees and deposits received for courses commencing after the period end are recognised as deferred income and included under creditors.

Expenditure

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered.

Support costs relate to expenditure to support the charitable activities of the charity which cannot be directly attributed to either counselling or training.

Governance costs are those costs incurred in connection with the administration of the charity including compliance with constitutional and statutory requirements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2022

1. ACCOUNTING POLICIES (*continued*)

Fixed assets

All fixed assets are initially recorded at cost or deemed cost under FRS102.

Tangible fixed assets costing more than £250 are capitalised in the accounts.

Depreciation

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

Equipment	25% straight line
Fixtures and fittings	25% straight line

The trustees do not wish to depreciate the freehold property as it is revalued regularly.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors

Creditors 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 are normally recognised at their settlement amount.

Tax status

The company is a registered charity and is not subject to corporation tax on its charitable activities.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2022

2. DONATIONS

	Total Funds 2022	Total Funds 2021
	£	£
Essex Community Foundation	12,254	4,492
General donations	569	1,310
	<u>12,823</u>	<u>5,802</u>

3. INVESTMENT INCOME

	Total Funds 2022	Total Funds 2021
	£	£
Bank interest receivable	823	495

4. INCOME FROM CHARITABLE ACTIVITIES

	Total Funds 2022	Total Funds 2021
	£	£
Counselling income	139,238	153,025
Training income	180,893	168,702
	<u>320,131</u>	<u>321,727</u>

5. OTHER INCOME

	Total Funds 2022	Total Funds 2021
	£	£
Room hire	2,400	2,400

6. COSTS OF CHARITABLE ACTIVITIES

	Total Funds 2022	Total Funds 2021
	£	£
Counselling - direct costs	82,460	98,767
Training - direct costs	68,073	72,608
Support costs (note 7)	144,308	153,979
Governance costs (note 8)	3,427	3,109
	<u>298,268</u>	<u>328,463</u>

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2022

7. SUPPORT COSTS	Total Funds 2022 £	Total Funds 2021 £
Staff wages/costs	108,989	110,257
Other	35,319	43,722
	<u>144,308</u>	<u>153,979</u>
8. GOVERNANCE COSTS	Total Funds 2022 £	Total Funds 2021 £
Independent Examination fee	1,014	1,014
Accounts preparation	1,675	1,625
Fees payable to Independent Examiner	2,689	2,639
Other fees and expenses	576	388
Training and travel	162	82
	<u>3,427</u>	<u>3,109</u>
9. NET INCOME FOR THE YEAR	Total Funds 2022 £	Total Funds 2021 £
This is stated after charging:		
Depreciation	4,978	4,228
	<u>4,978</u>	<u>4,228</u>
10. STAFF COSTS AND EMOLUMENTS	Total Funds 2022 £	Total Funds 2021 £
Total staff costs were as follows:		
Wages and salaries	223,186	234,683
Social security costs	4,706	4,932
Employer pension contributions	4,235	3,852
	<u>232,127</u>	<u>243,467</u>
Particulars of employees:		
The average number of staff employed during the year (head count) was as follows:	2022 No	2021 No
Number of administrative staff	4	3
Number of management staff	3	3
Number of counsellors	25	27
	<u>32</u>	<u>33</u>

No employee received remuneration of more than £60,000 during the year (2021 - None).

Total key management personnel remuneration benefits during the year amounted to £39,155 (2021 - £39,441).

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2022**

11. TRUSTEES' REMUNERATION

No emoluments were received or waived by trustees during the year. Trustees were reimbursed with travel expenses of £31 in the year (2021: none).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures & Fittings £	Total £
COST OR VALUATION				
At 1st September 2021	712,576	26,365	26,417	765,358
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st August 2022	<u>712,576</u>	<u>26,365</u>	<u>26,417</u>	<u>765,358</u>
DEPRECIATION				
At 1st September 2021	-	18,123	20,352	38,475
Charge for the year	-	2,909	2,069	4,978
On disposals	-	-	-	-
At 31st August 2022	<u>-</u>	<u>21,032</u>	<u>22,421</u>	<u>43,453</u>
NET BOOK VALUE				
At 31st August 2022	<u>712,576</u>	<u>5,333</u>	<u>3,996</u>	<u>721,905</u>
At 31st August 2021	<u>712,576</u>	<u>8,242</u>	<u>6,065</u>	<u>726,883</u>

The freehold property (42 Cedar Avenue) was revalued at 28th April 2017 at £700,000. The valuation was carried out on the basis of vacant possession (comparative and investment) market value. The valuation was carried out by Chartered Surveyors. The historic cost is £270,398. The next valuation will be carried out in 2023.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2022

13. DEBTORS

	2022	2021
	£	£
Trade debtors	34,810	44,323
Accrued Income IAPT	2,090	4,115
Prepayments	2,714	3,046
Sundry debtors	310	1,750
	<u>39,924</u>	<u>53,234</u>

14. CREDITORS

	2022	2021
	£	£
Trade creditors	1,296	6,422
PAYE and social security	2,154	2,654
Deferred income	122,877	155,108
Accruals	21,092	22,749
Other creditors	241	59
	<u>147,660</u>	<u>186,992</u>

Deferred income relates to fees and deposits received in advance for training courses commencing in September 2022 and income on a PFCC contract with performance related conditions that have not yet been fulfilled. Deferred income at 31 August 2021 of £149,371 has been released in the year. Income of £117,140 relating to training fees has been deferred at 31 August 2022.

15. UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2021	Incoming resources	Outgoing resources	Gains/losses & transfers	Balance at 31/08/2022
	£	£	£	£	£
General unrestricted funds	63,424	336,177	(298,268)	-	101,333
<i>Designated funds:</i>					
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>866,675</u>	<u>336,177</u>	<u>(298,268)</u>	<u>-</u>	<u>904,584</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2022

17. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net assets £	Total £
Unrestricted income funds:			
Designated funds	712,576	90,675	803,251
General funds	9,329	92,004	101,333
Total funds	<u>721,905</u>	<u>182,679</u>	<u>904,584</u>

18. COMPANY LIMITED BY GUARANTEE

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

19. RELATED PARTIES

There were no related party transactions that require disclosure during the year.

20. PRIOR YEAR FUNDS NOTE

UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2020 £	Incoming resources £	Outgoing resources £	Gains/losses & transfers £	Balance at 31/08/2021 £
General unrestricted funds	61,463	330,424	(328,463)	-	63,424
<i>Designated funds:</i>					
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>864,714</u>	<u>330,424</u>	<u>(328,463)</u>	<u>-</u>	<u>866,675</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

CHELMSFORD COUNSELLING FOUNDATION

England & Wales - Charity number 1088283

Accounts

COMPANY REGISTRATION NUMBER : 04147006

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 AUGUST 2021**

Charity Number : 1088283



Edmund Carr LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 OAW

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2021

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**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31st AUGUST 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Chelmsford Counselling Foundation
Charity registration number	1088283
Company registration number	04147006
Registered office	42 Cedar Avenue Chelmsford, Essex CM1 2QH

THE TRUSTEES

Rita Askwith (Chair)
Philip Gardiner (Treasurer)
Val Garrett
Anna Mason
Rosalind Park

Head of Centre and Company Secretary

Laura J Eynon

Management Team

Laura J Eynon	Head of Administration
Heather Robbie	Head of Training
Sarah Warwick	Head of Counselling

Advisory Council

Mr. Robert Cowlin
Miss Amanda Timcke
Mr. Robert Aldrich

Consultant Psychiatrist

Dr. Alex Lita

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2021

Trustees Annual Report

Chair of Trustees Report (covering period 01/09/2020 to 31/08/2021)

Objectives and Activities

Foundation or CCF means Chelmsford Counselling Foundation, CCF's activities are governed by its Memorandum and Articles of Association dated 24th January 2001.

Mission Statement: It is the purpose of the Foundation to offer a professional and affordable psychodynamic counselling service and to train counsellors to nationally accredited standards.

Statement of Public Benefit

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit during the year.

The Foundation's purpose of existence, as outlined in our Mission Statement, is to provide counselling to the general public and to train psychodynamic counsellors. We achieve this through:

- 1) Offering a counselling service to the general public organisations and to the NHS.
- 2) By providing training for prospective counsellors up to professional and accredited standard.

The British Association for Counselling and Psychotherapy (BACP) accredits our courses. The IAPT scheme has been accounted for separately as it is a fixed contract and not part of CCF core work.

Our counsellors are trained to explore with clients how much they can afford depending on their income. The fee is regularly reviewed.

The foundation offers a wide range of counselling courses: an introductory Certificate in Counselling Skills to a Diploma in Counselling Skills and a Diploma in Psychodynamic Counselling. The latter leads to a recognised professional qualification that is accredited by the British Association for Counselling and Psychotherapy (BACP).

To summarise, the public benefits of our work are:

- 1) To offer counselling to all members of the community who we are qualified to help.
- 2) To offer counselling to clients who are unable to afford the full recommended fee.
- 3) To offer a training that leads to a professional qualification in psychodynamic counselling that can lead to BACP individual counsellor accreditation.

It is important to state that no private benefits result from the activities of our organisation, and to the best of our knowledge, no detriment or harm arises in anyway as a consequence of our work.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2021

Structure, Governance and Management of Achievements

To carry out these roles the foundation relies on the service of paid and unpaid staff. They are:

Management comprising of Head of Centre and the managers

Head of Centre

Laura Eynon continues to hold the position of Head of Centre. Laura has continued to be highly efficient and extremely hardworking to ensure that the high standards, expected of CCF, were maintained during an incredibly challenging year. The foundation has managed to adapt and function smoothly for the benefit of our students and staff. Laura's organisational skills were needed as in January a completely new IT system was installed; the old system proved unable to cope with off site working. The transition was mainly smooth! Laura also submitted a grant application to the Essex Community Fund and the application was successful and CCF was allocated £16,746.00 and an application form was sent to the Cranfield Trust to help with our Strategic Planning. A new fire alarm system has also been installed. Laura has also had to prepare, along with the other Heads of Department, in anticipation that CCF will be able to re-commence training and counselling in house and this has meant re-assessing the use of rooms and the safety of clients, students, and staff and making sure that it is as Covid-safe as possible. This transition started in July. Thank you, Laura,

Managers

Managers are responsible for running the day-to-day business of the foundation. They are responsible for initiating new projects, appointing staff and ensuring that counselling and training run smoothly. They are the line management to staff and carry out their appraisals. Counselling is at the heart of the foundation and our counselling service is accredited by BACP.

Heather Robbie remains Head of Training.

Sarah Warwick remains Head of Counselling.

Heather has been our Head of training for two years and in that time has been very proactive in introducing changes and improving the Training Course programme. Heather has been involved in collaborative talks with other Counselling services and Harlow College. She has also forged a useful relationship with the BACP regarding training matters. It is with regret that we have accepted Heather's resignation as Head of Training as she wishes to stand down and her energy, hard work and enthusiasm will be sorely missed. Heather has kindly agreed to stay as Head of Training, if necessary, until the end of November 2021.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2021

Sarah continues to maintain a strong relationship with the IAPT management team and has been assured that a finalised contract will be in place to take us through until March 2022, although this has not yet materialised. A DIT training place has been secured for a former CCF counsellor. Our waiting times for both CFD and DIT remain very good and feedback is extremely positive at our review meetings with IAPT. Our work with The Next Chapter project finished in 31/03/21 and our counsellors felt they benefited from the additional training and experience. It is hoped that we may be able to take a joint relationship with Next Chapter further should more funding become available. When time permits Sarah intend to explore the idea of introducing a more time limited model for appropriate clients.

The transition back to 'in the room' counselling has been facilitated well by Sarah and Sue, her assistant with the booking diary being completely revised to provide 'in the room' and 'remote working' spaces.

Heather and Sarah have continued to be an amazingly efficient and enthusiastic team.

It is with great credit to CCF's management team that CCF has continued to offer counselling to our clients and a robust training programme for our students. All staff have been trained to appropriate standard, recommended by BACP, and we are now transitioning back to "in house" counselling at CCF. The administrative staff have been able work at the foundation with restrictions since the beginning of this year and this has been important as it has kept the telephones "staffed" for support for current clients and prospective clients.

Staff are those persons who provided services for the Foundation in any paid or unpaid capacity. This includes, but is not limited to counsellor's, seminar leaders, tutors, co-leaders, supervisors, volunteers, and administrative staff.

Staff are essential to the running of the Foundation. They support management in carrying out the business of the Foundation which is to offer counselling and to train counsellors (see Mission Statement above).

On behalf of the Trustees, I would like to recognise and thank all the staff who work for CCF, in whatever capacity, to ensure that CCF has been able to maintains its high standards despite another extremely challenging year.

Trustees/Directors are those with legal and financial responsibilities for the Foundation. It is the role of the Trustees to plan and initiate strategic thinking and plans for the future which ensures that the Foundation will remain a viable business. Trustees aim to support the Head of Centre and the Managers in their task of running the Foundation. They offer a considerable amount of their time and expertise to achieve this. Potential Trustees are identified using advertising or recommendation form current members of the Foundation. Any names put forward are first discussed by the Trustees, and then passed on to the Head of Centre to establish any potential conflict of interest or boundary issues. Suitability regarding expertise at the given time will be taken into consideration.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2021

The Foundation has a regular bi-monthly Board meeting which has been online this year. Trustees meet separately, four to six times a year, again online. Managers and Head of Centre meet every fortnight but at the moment as often as required, again online. The office in CCF continues to follow the Covid-19 requirements, the building has more frequent and thorough cleaning and has been constantly re-assessed for when staff, students and clients return to the building.

I would, again, like to thank all members of CCF who have contributed to the success of the Foundation during the past year. It has their dedication and commitment to counselling and training that has enabled us to continue to provide high quality counselling and training in such challenging circumstances. Their ability to adapt and find answers to all the difficult situations they have faced has been amazing.

Rita Askwith

Chair of Trustees

Treasurer's Report for year ended 31st August 2021

The year just ended was, like the previous one, difficult, as restrictions due to the Covid-19 pandemic continued to affect the way our organisation operates. To comply with Government advice, and for the protection of our staff and our clients, access to the premises in Cedar Avenue has had to be strictly controlled. However, remote working, for example holding counselling sessions with clients by telephone and holding meetings over the internet has worked very well and this is reflected in our financial results for the year. Our total income from all sources was £330,424 and expenditure was £328,463, giving a surplus of £1,961. The corresponding figures for the previous year were income £283,630 and expenditure £320,766, the deficit then being £37,136.

The main sources of income during the year were (a) the core activities of counselling and training and (b) external contracts, in the ratio of approximately 80% and 20%. Our contract for IAPT (Improving Access to Psychological Therapies) has expired but we are continuing to provide the service while we wait for a formal decision about contract extension or renewal. New work initiated during the previous year was continued with funding from Police, Fire and Crime Commissioners, working with an Essex-based charity, Next Chapter, concerned with matters of domestic abuse. We were grateful to receive support from the Essex Community Fund which was set up to help small organisations during the restrictions of the pandemic, and this allowed us to purchase special ventilation equipment and to add to our counselling bursary.

Expenditure during the year included the usual costs for staff salaries and for maintaining the premises, but in addition a new IT system was acquired which enables staff working off-site to have better access to the office network, and repairs were carried out to the Garden Room. Improvements in health and safety are always implemented as quickly as possible.

The year's financial results mean that the balance sheet as at the end of August 2021 shows that our total equity is £866,675. Our principal asset is the property in Cedar Avenue, which is currently valued at £715,811. Cash reserves in savings or deposit accounts were £273,550. For security, we limit the amount of funds held in each account.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31st AUGUST 2021

It has been a difficult year and our positive financial results are due to the hard work and dedication of my colleagues and all our staff, to whom I should like to express my thanks.

This report was approved by the trustees on 28 January 2022 and signed on their behalf by:

Rita Askwith

.....
Rita Askwith
Chair of Trustees

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31st AUGUST 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2021 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

Raymond Crace
.....

Raymond Crace FCA
146 New London Road
Chelmsford
CM2 0AW

1 February 2022

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31st AUGUST 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
INCOME from:			
Donations	2	5,802	10,051
Investments	3	495	613
Charitable activities	4	321,727	269,510
Other	5	2,400	3,456
TOTAL INCOME		330,424	283,630
EXPENDITURE on:			
Charitable activities	6	328,463	320,766
TOTAL EXPENDITURE		328,463	320,766
NET INCOME /(EXPENDITURE)/ NET MOVEMENT IN FUNDS		1,961	(37,136)
RECONCILIATION OF FUNDS			
Total funds brought forward		864,714	901,850
Total funds carried forward		866,675	864,714

All of the above amounts relate to continuing activities
All funds are unrestricted.

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

AS AT 31st AUGUST 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		726,883		715,631
CURRENT ASSETS					
Debtors	13	53,234		57,473	
Cash at bank and in hand		273,550		274,797	
		<u>326,784</u>		<u>332,270</u>	
CREDITORS: Amounts falling due within one year	14	<u>(186,992)</u>		<u>(183,187)</u>	
NET CURRENT ASSETS			<u>139,792</u>		<u>149,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			866,675		864,714
NET ASSETS			<u>866,675</u>		<u>864,714</u>
FUNDS OF THE CHARITY	15				
Unrestricted funds			612,770		610,809
Revaluation Reserve			253,905		253,905
TOTAL CHARITY FUNDS			<u>866,675</u>		<u>864,714</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.

Trustees' responsibilities:

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

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

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the trustees on 28 January 2022 and are signed on their behalf by:

Rita Askwith
.....

R ASKWITH (Chair of Trustees)

Company Registration Number: 04147006

The notes on pages 10 to 16 form part of these financial statements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2019) (Charities SORP FRS 102) and the Companies Act 2006.

Legal Status

Chelmsford Counselling Foundation Company Ltd is a charitable company limited by guarantee. It is incorporated in England and Wales and its registered address is 42 Cedar Avenue, Chelmsford, Essex CM1 2QH. The company meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees have considered the impact of the Covid-19 pandemic in their assessment of the charity's ability to prepare accounts as a going concern. Because of the uncertainties surrounding the effects of the economic slowdown it is difficult to predict the impact on the charity, but having taken all the factors into account, the trustees are of the opinion that the charity has sufficient resources to continue trading for the next 12 months from the date of signing these accounts.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

Income

All incoming resources are accounted for when the charity is legally entitled to the income. Fees and deposits received for courses commencing after the period end are recognised as deferred income and included under creditors. Government grants relate to furlough income received.

Expenditure

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered.

Support costs relate to expenditure to support the charitable activities of the charity which cannot be directly attributed to either counselling or training.

Governance costs are those costs incurred in connection with the administration of the charity including compliance with constitutional and statutory requirements.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2021

1. ACCOUNTING POLICIES (*continued*)

Fixed assets

All fixed assets are initially recorded at cost or deemed cost under FRS102.

Tangible fixed assets costing more than £250 are capitalised in the accounts.

Depreciation

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

Equipment	25% straight line
Fixtures and fittings	25% straight line

The trustees do not wish to depreciate the freehold property as it is revalued every 5 years.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors

Creditors 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 are normally recognised at their settlement amount.

Tax status

The company is a registered charity and is not subject to corporation tax on its charitable activities.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2021**

2. DONATIONS	Total Funds 2021	Total Funds 2020
	£	£
Essex Community Foundation	4,492	10,000
General donations	1,310	51
	<u>5,802</u>	<u>10,051</u>
3. INVESTMENT INCOME	Total Funds 2021	Total Funds 2020
	£	£
Bank interest receivable	495	613
	<u>495</u>	<u>613</u>
4. INCOME FROM CHARITABLE ACTIVITIES	Total Funds 2021	Total Funds 2020
	£	£
Counselling income	153,025	128,229
Training income	168,702	141,281
	<u>321,727</u>	<u>269,510</u>
5. OTHER INCOME	Total Funds 2021	Total Funds 2020
	£	£
Government grant	-	726
Room hire	2,400	2,730
	<u>2,400</u>	<u>3,456</u>
6. COSTS OF CHARITABLE ACTIVITIES	Total Funds 2021	Total Funds 2020
	£	£
Counselling - direct costs	98,767	95,190
Training - direct costs	72,608	59,314
Support costs (note 7)	153,979	159,230
Governance costs (note 8)	3,109	7,032
	<u>328,463</u>	<u>320,766</u>

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2021

7. SUPPORT COSTS	Total Funds 2021 £	Total Funds 2020 £
Staff wages/costs	110,257	119,662
Other	43,722	39,568
	<u>153,979</u>	<u>159,230</u>
8. GOVERNANCE COSTS	Total Funds 2021 £	Total Funds 2020 £
Independent Examination fee	1,014	967
Accounts preparation	1,625	1,595
Fees payable to Independent Examiner	2,639	2,562
Other fees and expenses	388	3,582
Training and travel	82	888
	<u>3,109</u>	<u>7,032</u>
9. NET INCOME FOR THE YEAR	Total Funds 2021 £	Total Funds 2020 £
This is stated after charging:		
Depreciation	4,228	3,490
	<u>4,228</u>	<u>3,490</u>
10. STAFF COSTS AND EMOLUMENTS	Total Funds 2021 £	Total Funds 2020 £
Total staff costs were as follows:		
Wages and salaries	234,683	231,139
Social security costs	4,932	5,595
Employer pension contributions	3,852	4,099
	<u>243,467</u>	<u>240,833</u>
Particulars of employees:		
The average number of staff employed during the year (head count) was as follows:	2021 No	2020 No
Number of administrative staff	3	3
Number of management staff	3	3
Number of counsellors	27	31
	<u>33</u>	<u>37</u>

No employee received remuneration of more than £60,000 during the year (2020 - None).

Total key management personnel remuneration benefits during the year amounted to £39,441.
(2020 - £40,323).

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2021**

11. TRUSTEES' REMUNERATION

No emoluments were received or waived by trustees during the year. No trustees were reimbursed with travel expenses in the year (2020: 2 trustees - £157).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures & Fittings £	Total £
COST OR VALUATION				
At 1st September 2020	712,576	17,989	19,313	749,878
Additions	-	8,376	7,104	15,480
Disposals	-	-	-	-
At 31st August 2021	<u>712,576</u>	<u>26,365</u>	<u>26,417</u>	<u>765,358</u>
DEPRECIATION				
At 1st September 2020	-	15,520	18,727	34,247
Charge for the year	-	2,603	1,625	4,228
On disposals	-	-	-	-
At 31st August 2021	<u>-</u>	<u>18,123</u>	<u>20,352</u>	<u>38,475</u>
NET BOOK VALUE				
At 31st August 2021	<u>712,576</u>	<u>8,242</u>	<u>6,065</u>	<u>726,883</u>
At 31st August 2020	<u>712,576</u>	<u>2,469</u>	<u>586</u>	<u>715,631</u>

The freehold property (42 Cedar Avenue) was revalued at 28th April 2017 at £700,000. The valuation was carried out on the basis of vacant possession (comparative and investment) market value. The valuation was carried out by Chartered Surveyors. The historic cost is £270,398.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2021

13. DEBTORS

	2021	2020
	£	£
Trade debtors	44,323	51,947
Accrued Income IAPT	4,115	2,495
Prepayments	3,046	3,031
Sundry debtors	1,750	-
	<u>53,234</u>	<u>57,473</u>

14. CREDITORS

	2021	2020
	£	£
Trade creditors	6,422	4,215
PAYE and social security	2,654	3,886
Deferred income	155,108	152,794
Accruals	22,749	22,292
Other creditors	59	-
	<u>186,992</u>	<u>183,187</u>

Deferred income relates to fees and deposits received in advance for training courses commencing in September 2021 and income on a PFCC contract with performance related conditions that have not yet been fulfilled. All amounts deferred at 31.8.2021 were released in the current year.

15. UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2020	Incoming resources	Outgoing resources	Gains/losses & transfers	Balance at 31/08/2021
	£	£	£	£	£
General unrestricted funds	61,463	330,424	(328,463)	-	63,424
<i>Designated funds:</i>					
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>864,714</u>	<u>330,424</u>	<u>(328,463)</u>	<u>-</u>	<u>866,675</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.

**CHELMSFORD COUNSELLING FOUNDATION
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2021

17. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net assets £	Total £
Unrestricted income funds:			
Designated funds	712,576	90,675	803,251
General funds	14,307	49,117	63,424
Total funds	<u>726,883</u>	<u>139,792</u>	<u>866,675</u>

18. COMPANY LIMITED BY GUARANTEE

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

19. RELATED PARTIES

There were no related party transactions that require disclosure during the year.

20. PRIOR YEAR FUNDS NOTE

UNRESTRICTED INCOME FUNDS

	Balance at 01/09/2019 £	Incoming resources £	Outgoing resources £	Gains/losses & transfers £	Balance at 31/08/2020 £
General unrestricted funds	98,599	283,630	(320,766)	-	61,463
<i>Designated funds:</i>					
Freehold property	458,671	-	-	-	458,671
Revaluation reserve	253,905	-	-	-	253,905
Operational contingency	90,675	-	-	-	90,675
	<u>901,850</u>	<u>283,630</u>	<u>(320,766)</u>	<u>-</u>	<u>864,714</u>

The freehold property fund and revaluation reserve represent the value of the freehold property held by the charity but not immediately available as free funds.

The operational contingency reserve fund is allocated to ensure continuity of counselling services.