

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**

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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**

<b>Registered charity name</b>	Chelmsford Counselling Foundation
<b>Charity registration number</b>	1088283
<b>Company registration number</b>	04147006
<b>Registered office</b>	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**

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**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**

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**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

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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 from 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**

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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**

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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

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**Rita Askwith**  
Chair of Trustees



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

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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

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

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

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**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**

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**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**

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<b>2. DONATIONS</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>
Essex Community Foundation	4,492	10,000
General donations	1,310	51
	<u>5,802</u>	<u>10,051</u>
<b>3. INVESTMENT INCOME</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	495	613
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>
Counselling income	153,025	128,229
Training income	168,702	141,281
	<u>321,727</u>	<u>269,510</u>
<b>5. OTHER INCOME</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>
Government grant	-	726
Room hire	2,400	2,730
	<u>2,400</u>	<u>3,456</u>
<b>6. COSTS OF CHARITABLE ACTIVITIES</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>
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>

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**CHELMSFORD COUNSELLING FOUNDATION  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31st AUGUST 2021**

<b>7. SUPPORT COSTS</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Staff wages/costs	110,257	119,662
Other	43,722	39,568
	<u>153,979</u>	<u>159,230</u>
<b>8. GOVERNANCE COSTS</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
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>
<b>9. NET INCOME FOR THE YEAR</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
This is stated after charging:		
Depreciation	4,228	3,490
<b>10. STAFF COSTS AND EMOLUMENTS</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Total staff costs were as follows:</b>		
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>
<b>Particulars of employees:</b>		
The average number of staff employed during the year (head count) was as follows:	<b>2021 No</b>	<b>2020 No</b>
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**

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**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**

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

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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>Balance at 01/09/2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Gains/losses &amp; transfers</b>	<b>Balance at 31/08/2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)**

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

**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**

	<b>Balance at 01/09/2019 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Gains/losses &amp; transfers £</b>	<b>Balance at 31/08/2020 £</b>
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
	<b>901,850</b>	<b>283,630</b>	<b>(320,766)</b>	<b>-</b>	<b>864,714</b>

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.