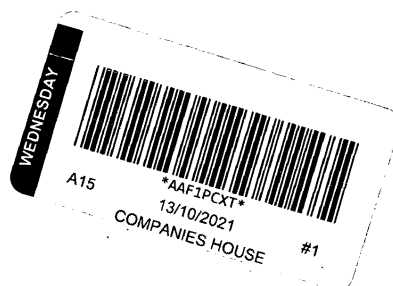


Company Registration Number - 04756994
The Charity Registration Number is :- 1098986

Tŷ Elis (Porthcawl Counselling Service)
Report and Accounts
31 March 2021



Tŷ Elis (Porthcawl Counselling Service)

Report and accounts for the year ended 31 March 2021

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Tŷ Elis (Porthcawl Counselling Service)

Company Registration Number - 04756994

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Ty Elis (Porthcawl Counselling Service).

The charity is also known by its operating name, Ty Elis Counselling or Ty Elis.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1098986.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 08 May 2003

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

14 Victoria Avenue

Porthcawl, Bridgend

CF36 3HG

Telephone 01656 786486

Email Address office@tyelis.org.uk Web address www.tyelis.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

The Trustees in office on the date the report was approved were:-

Canon PR Masson (Chairperson)

Dr D Parry MBE (President)

Mrs EM White MBE

Mrs JM Victor

Mr J Chubb

Mrs C Eynon

Dr RH Davies

Dr M Cronje

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the

At the Annual General Meeting Canon PR Masson, Mrs EM White and Mrs JM Victor retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- 1) relieve persons who are emotionally disturbed or distressed
- 2) educate and train persons in counselling so that they may assist in the treatment of persons suffering from emotional disorders or problems.

The main activities undertaken in relation to those purposes during the year.

The aims and activities of our charity are also:

- 1) To provide confidential counselling to individuals whatever their social, economic, religious, ethnic background, age or disability.
- 2) To bring counselling service provision directly into local valley communities via an outreach programme.
- 3) To provide a centre of excellence for training students wishing to further a career in counselling and provide research opportunities to further develop understanding of mental health and counselling therapies.
- 4) To develop a sustainable future, generating income from providing training and counselling services to managers and employees of local businesses, companies and public bodies.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Our main objectives for the year continued to be the provision of essential, high quality mental health therapy at minimal cost to individuals located within the local community and the provision of training in counselling.

We believe that there should be no barrier to receiving support and counselling if an individual is ready to take steps to improve their personal wellbeing.

Our aims fully reflect the purposes that the charity was set up to further. We have set out our values as being: Autonomy, Confidentiality, Equality, Excellence and Sustainability.

Our main activities and who we try to help are described below. All our charitable activities focus on the improvement of the mental wellbeing of individuals and are undertaken to further our charitable purposes for the public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

The strategies we used to meet these objectives included:

- 1 Providing counselling services which are reflective of the British Association of Counselling and Psychotherapy (BACP) standards and guidelines.
- 2 Generating income from providing CPD workshop training to counsellors, counselling services and running a Diploma in Therapeutic Practice.
- 3 To work with GP clusters to support local community/outreach counselling services in valley communities

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. The trustees consider how planned activities will contribute to the aims and objectives they have set.

Affordability and access to our service is fundamental to our core aims as we endeavour to ensure access to our counselling service is not limited by personal economic or financial status nor by an individual's physical ability. Our clients are our primary stakeholders and always our first consideration at Ty Elis. They come to us at a very vulnerable time in their lives and our aim is to enable them to recover personal autonomy and decision making.

We endeavour to encourage all within our community to support our activities and to get involved through volunteering opportunities, administrative support or fund raising activities. These activities are fully supported by The Friends of Ty Elis who deliver a range of enjoyable events each year on our behalf which brings the whole community together. Unfortunately much of the Friends activities have been restricted in the last year due to the Covid 19 restrictions but we are hoping to restart activities in 2021-22.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

The contribution of volunteers during the year.

Our Volunteers

The mainstay of our service remains our volunteers who provide receptionist, clerical, maintenance, gardening, fund raising, counselling, supervision, training, IT, finance, manager and trustee services to the organisation.

Ty Elis is very keen to get everyone in the community involved in our activities and relies on voluntary help. It is important that we continue to support our volunteers and get their feedback and thoughts on how best to improve our activities.

In the year under review over 1,750 volunteer counsellor hours alone were donated some of which were provided online or on the phone which was a new services we set up to enable clients to access support during the covid restrictions. These hours were supported by our volunteer receptionist who are in the office even when counselling is not taking place face to face but online or on the phone. This ensures we have telephone cover for new clients wishing to access our services. The counselling service could not operate without the skills and dedication of our volunteer receptionists who also act as chaperones to our counsellors.

Working as a receptionist enables people to develop their life skills and provides a stepping off point for some back into the world of work. We thank you all and especially those who have left us in the year. We have had some new faces in the year joining us for a variety of reasons, some wanting to increase their office skills or to learn about counselling services others because they have had a family link with Ty Elis. But whatever the reason we look to support all our volunteers and new people are all very welcome.

When clients contact our office looking for a counsellor they can be scared, confused and disheartened. It is the voice at the other end of the phone that comforts them and helps them begin the process of making positive change. That voice is from one of our incredible receptionist volunteers. Our wonderful volunteer counsellors continue to support our clients through their personal change process.

The Friends of Ty Elis run activities for all ages which not only raises fund for the service to operate but also raises our profile in the community and provides individuals with another contact point to get involved in volunteering for us. It is very appropriate in our annual report to say how strongly we appreciate each and every one of our volunteers. Our volunteers are the vital part of our organisation. As a Board of Trustees we all acknowledge the hard work they do, and express our deepest thanks.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

The main achievements and performance of the charity during the year.

The main areas of charitable activity are the provision of counselling including outreach work; and the training of counsellors but we are also developing our role supporting further community mental wellbeing. These activities and the achievements that flow from our work are described below.

It is important to note that on 18th March 2020 due to the Covid-19 pandemic we stopped face to face working with clients in all locations. By 1 April 2020 new policies and procedures had been agreed and informed to staff and staff had been trained in using online and phone counselling techniques. As a result we were able to restart counselling clients via these media on that date.

Thank you to all our staff who acted so promptly to increase their skills and complete training so we were able to support clients during a difficult time with only a 2 week break in service.

This online and phone counselling has continued throughout the year in order that we can reach vulnerable people wherever they may be located, whether they are affected by Covid restrictions, having to isolate or have been shielding.

Training

An integral part of our service has been that it has become a major educational resource for the Universities and Colleges training many of the therapists in SE Wales, and this is constantly growing, lending to the development of Ty Elis as a Centre of Excellence. We have very strong links with Universities and Colleges.

We have built on the good work undertaken by our administrative team and members of The Hat Group of tutors. Our 2019 cohort of students for our 2 year National Counselling Society Accredited Level 5 Diploma in Therapeutic Practice have all completed their study and most have also completed their 100 hours of practice with us. Thank you to our Tutors and students for being so flexible with adapting to online learning since March 2020. We have been over subscribed for our 2021-22 intake without having to undertake any advertising for the course and have a waiting list for next years intake.

Counselling Provision

The Counselling Services are mainly based at the office in Porthcawl, Hartshorn House in Maesteg, Tondur, or in Mountain Ash and provide one to one therapeutic counselling for adults. During the year we were successful in obtaining a small grant to continue community counselling for the cluster of GP's in the community hub in Neath. This service in Neath has stopped since the year end and GP's are now referring individuals to our free service in Porthcawl but we would like to be able to offer a service closer to Neath. During the year we have piloted group counselling services and have set up a project to provide small group interventions next year. This new service will be funded by the Postcode Lottery grant we received in the year.

Thank you to our clinical supervisors who continued to work with our counsellors by adapting their sessions to online working during the last year. This has been very successful and will continue as an option for supervision practice at Ty Elis for the future saving travel time and costs for everyone.

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Outreach

The outreach plans of the charity assist those vulnerable people in valley communities who have difficulty or who are unable to travel to our office. As mentioned above we have been successful in obtaining funding from the local GP cluster until 31 March 2022 and are continuing to provide the service in Maesteg, Tondur and now in Abercynon. In the year we started to provide outreach counselling to the Cynon South cluster of GPs in Mountain Ash which has also been extended to 31 March 2022. These GP contracts have continued through phone or online sessions but we are now providing face to face sessions in location also.

We currently offer on average 70 counselling sessions each week as part of our Outreach programme for GPs. We give credit to our sub-contracted counsellors and admin team for delivering a quality service to clients as part of this service.

We have received very positive feedback from the North Cluster General Practitioners regarding the work that is being undertaken with their patients and continue to work with GPs to improve this service.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts, whose support is valued.

Aside from this income, the principal funding sources for the charity are currently by way of donation from clients which has been significantly affected by the lack of face to face counselling totalling £617 (2020: £4,489) but mainly from other donors and fund raising activities totalling £5,115 (2020: £7,650). These donations over the previous 2 years have been as a result of the activities of our Friends through direct fund raising e.g. the Ladies luncheon, and raising our profile with the local community which unfortunately had to stop during the year which has resulted in the drop in income. We hope events and fund raising activities will restart in the next 12 months.

In the year we received generous donations from many different individuals too many to mention them all but we want to thank them all for all their hard work and support this year.

Management is identifying possible opportunities for a much wider range of funding and developing sustainable funding and income generation for the future.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Our funding limits those we can help. In the year to 31 March 2021 we provided 3356 hours (March 2020: 3571 hours) of counselling. This shows a 6% decrease (2020:12% increase) in provision due to the covid restrictions and shutdown. Of those hours 2832 (2020:1644) were offered in our Outreach and specialist locations Maesteg, Tynycoed, Neath and Mountain Ash.

Demand for our service exceeds the level we can provide. We have tried to manage our waiting list in the year as follows:

- 1 with additional associate counsellors being recruited including those from our current cohort of diploma students
- 2 continued success of the contract to provide Outreach counselling for adults for the GP North cluster in 3 locations Maesteg, Tondy and Abercynon which has been extended to 31 March 2022.
- 3 new outreach working in Mountain Ash until March 2022
- 4 Working with GPs to ensure that only appropriate referrals to our service are made
- 5 Texting clients in advance to remind them of appointments to reduce DNA's and cancellations.

As a result of the increased public awareness of mental wellbeing through general media campaigns during the pandemic lockdowns and increased knowledge of the quality of our service demand for all our locations remained high. This has resulted in long waiting times but we are working to see everyone as quickly as possible.

All our counselling services are provided free to our clients though they are asked if they would like to make a donation. Equal access to our services is an important issue for us and we operate a strictly next on the list process for allocation of clients to counsellors.

We currently monitor access to our services by gender, ethnicity, disability and by residency in local authority ward, also by noting in employment or education, reporting issues including where substance misuse is an issue and whether, in line with our support for the military covenant, a client is current or ex armed forces member or family member.

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Trustees' Annual Report for the year ended 31 March 2021

The degree to which the achievements and performance during the year have benefited wider society.

The impact of our work goes far beyond those we help directly and includes reducing the distress suffered by the families and friends of clients to assisting local employers where individuals after receiving counselling are more able to return to work or are more effective when in work.

Our ongoing fundraising activities and active liaison with all from local community groups to local councillors has created better understanding of our work and we are fully supported by the local community.

Our Friends of Ty Elis continues to raise the profile of the charity in local communities through the organisation of a programme of fund raising activities. We thank our Friends for all the hard work they have undertaken on our behalf.

Expenditure incurred in the year in order to raise income in the future.

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed to work on a number of schemes with local GP clusters. Ty Elis has been successful in being included on the Framework for counselling services for Public Sector Bodies in South Wales and are able to tender for future counselling contracts as a result when they are put up for tender in the next year.

The Trustees plan to submit applications to grant funders to set up further Outreach opportunities, for capital and revenue funding to enable the charity to provide, in the next 24 months, a fully integrated Family Therapy service for all members of the family in a fully disabled accessible premises.

The charity will, with support of new management members planned to be recruited in the future, also continue to work towards the Welsh Government Standards for Health Service providers. These standards provide a set of quality standards for organisations in the sector.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

As set out in the Articles of Association the chair of trustees is nominated by the Board at the Annual General Meeting. New members/trustees are appointed only with the approval of the trustees. In selecting such trustees or co-opted members regard should be made to the contribution they may make to the pursuit of the charity's objects, by reason of their personal or professional qualifications. All members are able to nominate new trustees prior to the AGM. Trustees may at their discretion permit any member to retire provided that after such retirement there shall still be at least 3 trustees.

The Clinical Director and Finance Manager also attend the meetings but have no voting rights.

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The policies and procedures for the induction and training of trustees.

Most trustees are already familiar with the practical work of the charity having been encouraged to visit the office. Additionally, new trustees are invited and encouraged to meet the Chair and Director to familiarise themselves with the charity and the context within which it operates. Trustees are provided with the Charity Commission guidance on the role of trustees and public benefit. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

The charity's organisational structure.

Governing Document

The charity was originally formed in 1996 and is governed by a Trust deed dated 10th July 1997, the provisions of which were incorporated into the company's Memorandum and Articles of Association on 8th May 2003. It is registered as a charity with the Charity Commission.

Liability of the trustees/members is limited. In the event of the company being wound up every member is required to contribute an amount not exceeding £10. All the trustees give their time voluntarily and receive no benefits from the charity.

The board of trustees which normally meets every four months administers the charity and there are sub committees covering Ethics, Clinical Practice and Training which meet regularly and a Management committee covering staff, finance, fund raising and development which meets monthly.

How the charity makes decisions and how decisions are delegated.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Clinical Director. The Clinical Director, deputy Clinical Director and Finance manager are appointed by the trustees who have delegated authority, within the delegate authority of the trustees, for operational matters including finance, employment and clinical practice activities. A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Clinical Director.

The Clinical Director is responsible for ensuring that the charity delivers the services specified, individual supervision of the staff team is in place and also ensuring that the team continue to develop their skills and working practices in line with good practice. The Clinical Director works closely with the Finance Manager. Ty Elis does not currently have a Manager and the Trustees are looking for funding to be able to replace the manager but our part time volunteer Fund raising manager is assisting with raising additional funds for the organisation. The Administrator Val Davies manages day to day operations of the office and is fully supported by Wendy Jenkins our Admin Assistant. The Clinical Director and Finance Manager are also available at all times.

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Trustees' Annual Report for the year ended 31 March 2021

The senior management personnel to whom day to day management is delegated

Key management personnel: Management Team and Committee Members

Non- Executive Director for Education & Training - Mr W Hardy

Clinical Director - Mr Colin Cribb

Deputy Clinical Director - Dr M Obaidullah

Ethics Committee Chair - Mr J Chubb

Finance Manager - Mrs F Morris

Friends of Ty Elis Chair - Mrs Edwina White MBE

Friends of Ty Elis Deputy Chair- Mrs S Marlow

Setting pay and remuneration of key management personnel

The Trustees approve the setting of and changes to pay for the Clinical Director and all staff at the Trustees meetings once a year or at the meeting when they approve a new role. Remuneration levels are set based on market rates appropriate for the role and hours worked and an annual pay rise in line with percentage increases in the statutory minimum wage each year.

The total aggregate remuneration paid to key management personnel in the year was £12,744 (2020: £12,000).

The Finance manager was paid as a consultant in the year £12,000 (2020: £1,000) The Clinical Director was also paid as a Counsellor, Diploma Tutor and Supervisor in the year £3,470 (2020: £2,600)

The charity's relationships with related parties.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or manager of the charity, supplier, contracted counsellor or staff member is disclosed to the board of trustees in the same way as any contractual relationship with a related party. In the current year the following related party transactions were approved by Trustees:

- Clinical Director continuing contracts for services to provide Counsellor, Tutor and Supervision services.
- Finance manager providing new consultancy services through a company of which she is a Director JFM Holdings Limited and Xero accounting software through JFM Business Advisers Limited.

The charity has a close relationship with The Centre for Systemic Studies CIC (formerly The Family Institute) at which Mr W Hardy our non-executive director of training and education is a Director. We share the same passion for providing quality counselling services to the community and opportunities for training individuals to become counsellors.

Bankers	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
Bankers	Barclays Bank Plc, 1 Churchill Place, London, E14 5HP
Vat Advisers	Centurion VAT Specialists ALL Ltd, Celtic House, Caxton Place, Cardiff, CF23 8HA

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	(21,065)	18,732
Unrestricted Revenue Funds available for the general purposes of the charity	75,993	84,989
Designated Revenue Funds	-	7,399
Designated Fixed Asset Funds	3,428	2,780
Total Unrestricted Funds	79,421	95,168
Restricted Revenue Funds	1,533	2,533
Restricted Fixed Asset Funds	198,194	202,512
Total Restricted Funds	199,727	205,045
Total Funds	279,148	300,213

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory given the difficult circumstance of the Covid 19 pandemic.

Specific changes in fixed assets are detailed in the notes to the accounts.

Against the backdrop of limited resources and insecurities over funding and lack of fund raising abilities during the lockdowns, it has continued to be difficult to plan or develop services. The charity, with careful financial management and the support of both its staff and volunteers have utilised funds efficiently resulting in a net decrease in funds of £21,065 (2019: increase of £18,732). Of this £12,000 planned expenditure from reserves was approved by the Trustees last year to fund the consultancy work of the finance manager.

This year Ty Elis has seen training income drop as learning was delayed for a period during the lockdown while new online teaching was put in place. Next year we will have the benefit of receiving funding from running two cohorts of students on the Diploma, associated workshops and from the newly extended GP Cluster contracts to 31 March 2022. The Trustees need to maximise this income and find new income streams whilst maintaining tight financial management over the core costs of running the service. Trustees are working to obtain further funding in 2021-22 to match the ongoing plans for Ty Elis this has been hampered by the Covid pandemic but plans are now in place to increase counselling resources and new Outreach contracts are being sought to support the increase in demand for counselling services as a result of the pandemic.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

Policies on reserves.

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation and the future ownership of the property. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 2 and 3 months of the expenditure. Budgeted expenditure for 2021/22 is £160,000 (2020/21 is £107,000) and therefore the target is £26,667 to £40,000 (2020/21: £18,000 to £26,750) in general funds. Trustees are looking to add funds to reserves as training with 2 full cohorts is resumed later in 2021 and new services are developed.

The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding as they have done so in 2020/21. The present level of reserves available to the charity therefore meet this target level. This does not include an element of reserves to cover a fixed asset maintenance fund so the strategy is to continue to build reserves through planned income generation and operating surpluses to include this also. The Trustees are well aware that it is unlikely that the target range can be reached for at least three years and are focussed on generating new income in the next financial year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

The shutdown of our face to face counselling and training services due to the Covid pandemic in March 2020 has impacted on income levels which in the period to Aug 2020 reduced by over 40%. The Trustees have successfully sought some grant funding and continue to seek further grant funding to help cover this gap in income and in the year utilised reserves to ensure that we could continue to provide counselling services to all our clients. The Trustees are actively discussing new projects for counselling services, all training has now resumed and hopeful that fund raising events and income levels will also increase in the next few months.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. As full health and safety assessment has been undertaken due to the covid pandemic and has been subject to change and consultation with staff throughout the year as government guidance has changed.

Significant external risks to funding have led to the development of a business sustainability plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the office. The continuing implementation of the BACP guidelines and the Standards for Health Services in Wales ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Details of The Independent Examiner

Ms Ceri Nelson FCA

Member of The Institute of Chartered Accountants in England & Wales

Aspen Waite in Wales

8 Well Street

Porthcawl

Bridgend

CF36 3BE

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tŷ Elis (Porthcawl Counselling Service)

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Trustees' Annual Report for the year ended 31 March 2021

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 18 to 44.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 6 September 2021.



Canon PR Masson
Director and Trustee

Tŷ Elis (Porthcawl Counselling Service)

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 18 to 44 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 25.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 14, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Ty Elis (Porthcawl Counselling Service)

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;


- the financial statements do not accord with those records; or

- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

- have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Ms Ceri Nelson FCA - Independent Examiner

The Institute of Chartered Accountants in England & Wales

Aspen Waite in Wales

8 Well Street

Porthcawl

Bridgend

CF36 3BE

This report was signed on 30/09/2021

Ty Elis (Porthcawl Counselling Service) - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	17,984	1,500	19,484	24,538
Charitable activities	A2	122,168	10,000	132,168	106,754
Other trading activities	A3	166	-	166	2,444
Investments	A4	44	-	44	144
Total income	A	140,362	11,500	151,862	133,880
Expenditure on:					
Charitable activities	B2	148,710	24,217	172,927	115,148
Total expenditure	B	148,710	24,217	172,927	115,148
Net income for the year		(8,348)	(12,717)	(21,065)	18,732
Transfers between funds	C	(7,399)	7,399	-	-
Net income after transfers	A-B-C	(15,747)	(5,318)	(21,065)	18,732
Net movement in funds		(15,747)	(5,318)	(21,065)	18,732
Reconciliation of funds:-					
Total funds brought forward	E	95,168	205,045	300,213	281,481
Total funds carried forward		79,421	199,727	279,148	300,213

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 25 to 44 form an integral part of these accounts.

Ty Elis (Porthcawl Counselling Service) - Statement of Financial Activities for the year ended 31 March 2021

Ty Elis (Porthcawl Counselling Service) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	24,538	-	24,538
Charitable activities	A2	96,754	10,000	106,754
Other trading activities	A3	2,444	-	2,444
Investments	A4	144	-	144
Other	A5	-	-	-
Total income	A	123,880	10,000	133,880
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	101,566	13,583	115,148
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	101,566	13,583	115,148
Net gains on investments	B4	-	-	-
Net income for the year		22,314	(3,583)	18,732
Transfers between funds	C	-	-	-
Net income after transfers		22,314	(3,583)	18,732
Net movement in funds		22,314	(3,583)	18,732
Reconciliation of funds:-				
Total funds brought forward	E	72,851	208,630	281,481
Total funds carried forward		95,166	205,047	300,213

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

Ty Elis (Porthcawl Counselling Service) - Statement of Financial Activities for the year ended 31 March 2021

The notes attached on pages 25 to 44 form an integral part of these accounts.

Ty Elis (Porthcawl Counselling Service) - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(21,065)	18,732
Resources applied on functional fixed assets	(14)	(1,885)
Other applications of funds	-	-
Net resources available to fund charitable activities	(21,079)	16,847

The notes attached on pages 25 to 44 form an integral part of these accounts.

Ty Elis (Porthcawl Counselling Service) - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	92,388	2,533	94,921	75,496
Recognised gains and losses before transfers	(8,348)	(12,717)	(21,065)	18,732
	84,040	(10,184)	73,856	94,228
(From)/To unrestricted revenue funds	(8,047)	11,717	3,670	693
Closing revenue funds	75,993	1,533	77,526	94,921

Designated revenue funds included within the unrestricted funds above

	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 April	7,399	-
Transfer (to)/from revenue accumulated funds	(7,399)	7,399
At 31 March	-	7,399

The purposes for which these funds have been designated are described in Note 24 to the accounts.

Fixed asset funds	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 April	2,780	202,512	205,292	205,985
Transfer (to)/from revenue funds	648	(4,318)	(3,670)	(693)
At 31 March	3,428	198,194	201,622	205,292

The purposes of the transfers to fixed asset funds are described in Note 24 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	75,993	1,533	77,526	87,522
Revenue designated funds	-	-	-	7,399
Fixed asset funds	3,428	198,194	201,622	205,292
Total funds	79,421	199,727	279,148	300,213

The notes attached on pages 25 to 44 form an integral part of these accounts.

Ty Elis (Porthcawl Counselling Service) - Statement of Financial Activities for the year ended 31 March 2021

**Tŷ Elis (Porthcawl Counselling Service)
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	151,818	133,736
Investment income		
Interest receivable	44	144
Gross income in the year before exceptional items	151,862	133,880
Gross income in the year including exceptional items	151,862	133,880
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	167,118	109,631
Depreciation and amortisation	5,229	5,129
Governance costs	580	389
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	172,927	115,149
Net income before tax in the financial year	(21,065)	18,731
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(21,065)	18,731
Retained surplus for the financial year	(21,065)	18,731
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 25 to 44 form an integral part of these accounts.

Ty Elis (Porthcawl Counselling Service) - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	201,622	205,292
Current assets		B		
Debtors	12	B2	18,268	3,237
Cash at bank and in hand		B4	194,337	104,694
Total current assets			212,605	107,931
Creditors: amounts falling due within one year	13	C1	(135,079)	(13,010)
Net current assets			77,526	94,921
The total net assets of the charity			<u>279,148</u>	<u>300,213</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	21	D2	1,533	2,533
Restricted Fixed Asset Funds	21	D2	198,194	202,512
			199,727	205,045
Unrestricted Funds				
Unrestricted Revenue Funds	21	D3	75,993	84,989
			75,993	84,989
Designated Funds				
Designated Revenue Funds	21	D3	-	7,399
Designated Fixed Asset Funds	21	D3	3,428	2,780
			3,428	10,179
Total charity funds			<u>279,148</u>	<u>300,213</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

Ty Elis (Porthcawl Counselling Service) - Balance Sheet as at 31 March 2021

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 17.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A handwritten signature in black ink, appearing to read 'Philip Masson', with a long, sweeping underline that extends to the right.

Canon PR Masson

Trustee

Approved by the board of trustees on 6 September 2021

The notes attached on pages 25 to 44 form an integral part of these accounts.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best

It was not necessary to make any material judgements or estimations or assumptions during the preparation of these accounts.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 September 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees have considered the risk to the Charity and potential of further and prolonged closure in services and the impact on future income and cashflows due to the Covid pandemic. In their judgement having the ability to provide counselling services online and to move training services to an online platform means that the risk to future income is reduced as the need and demand for our services is increasing.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of discounts, of work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income.

Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. Any items costing £1,500 or less are not capitalised in the accounts.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	4 % straight line
Office Equipment	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities are measured at their settlement amount except for certain types of financial liabilities. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

A provision is a liability where the amount and/or timing of its settlement is uncertain. A provision is only recognised when:

- there is a present obligation at the reporting date as a result of a past event;
- it is probable that a transfer of economic benefit, usually in the form of cash, will be required in settlement; and
- the amount of the settlement can be estimated reliably.

Provisions for liabilities are measured at the best estimate of their settlement amount. If the settlement date of a provision is likely to be more than 12 months from the reporting date and the time value of money is material to the amount, then the provision will be discounted back to its present value at the reporting date.

Provisions recognised in the balance sheet are reviewed at the reporting date and adjusted to reflect the current best estimate of the settlement amount. No provisions have been made in the year.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant financial instruments affecting the position of the charity.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,229	5,129

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 26 volunteer counsellors who donated 1,550 hours of their time counselling clients. They were supported by 13 volunteer receptionists and clinical supervisors. Without the receptionists we would not be able to provide counselling as they act in the key role of chaperone. 3 other volunteers undertook up to 15 hours per week each of financial and management support. The Trustees all volunteer their time also which is not included in the above. It is estimated that without the help of volunteers, the charity would need to find the equivalent of over £95,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	28,670	26,578
Salaries and benefits paid to key management personnel	12,744	12,000
Total salaries, wages and related costs	41,414	38,578

Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	3	3
The average number of part time staff employed in the year was	2	2
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	2	2

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	2	2
<i>The estimated full time equivalent number of all staff employed as above</i>	<u>2</u>	<u>2</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a NEST defined contribution pension scheme, the costs of which are shown below.

The charity has not made any contributions to the pension scheme in the year (2020: Nil) as all staff have opted out of the scheme or are ineligible to participate.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Postcode Lottery Community Fund	-	-	19,800	19,800
Total	<u>-</u>	<u>-</u>	<u>19,800</u>	<u>19,800</u>
			2021	2020
			£	£
These deferrals are included in creditors			<u>19,800</u>	<u>-</u>
			2020	2019
			£	£
There was no deferred income in the prior year			<u>-</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 April 2020	269,181	16,382	285,563
Additions	-	1,560	1,560
Disposals	-	(1,546)	(1,546)
At 31 March 2021	269,181	16,396	285,577
Depreciation			
At 1 April 2020	66,433	13,838	80,271
Charge for the year	4,208	1,022	5,230
On disposals	-	(1,546)	(1,546)
At 31 March 2021	70,641	13,314	83,955
Net book value			
At 31 March 2021	198,540	3,082	201,622
At 31 March 2020	202,748	2,544	205,292

<i>Prior Year</i>	Land and Buildings	Office Equipment	Total
	£	£	£
Cost			
01 April 2019	269,181	15,613	284,794
Additions	-	1,885	1,885
Disposals	-	(1,116)	(1,116)
31 March 2020	269,181	16,382	285,563
Depreciation			
01 April 2019	62,245	14,013	76,258
Charge for the year	4,188	941	5,129
On disposals	-	(1,116)	(1,116)
31 March 2020	66,433	13,838	80,271
Net book value			
31 March 2020	202,748	2,544	205,292
01 April 2019	206,936	1,600	208,536

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.
All assets are used for direct charitable purposes.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an

	2021 £	2020 £
Total of assets funded by restricted funds	198,194	202,512

12 Debtors

	2021 £	2020 £
Trade debtors	18,028	3,093
Prepayments and accrued income	240	144
	18,268	3,237

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,473	2,067
Accruals	3,060	380
Payment received on account for contracts or performance related grants	102,045	9,924
Deferred Income - Unrestricted & designated funds	19,800	-
PAYE, NIC VAT and other taxes	701	639
	135,079	13,010

14 Loans to trustees included in debtors

No loans have been made to trustees.

15 Guarantees made by the charity on behalf of trustees

No guarantees have been made by the charity on behalf of trustees.

16 Charitable commitments not recognised as provisions or commitments in the accounts

The charity is committed to completing 2 years of the Diploma in Therapeutic Counselling level 5 diploma for each cohort of students. As at the year end the 2019-20 cohort still had 5 months of training remaining and the 2020-21 cohort still had 18 months of training remaining. Fees due from students in these periods will cover the costs of running the diploma.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

17 Financial commitments under operating leases

2021	2020
£	£

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:

within one year

540	1,080
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within two to five years

-	540
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540	1,620
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18 Income and Expenditure account summary

2021	2020
£	£

At 1 April 2020

300,213	281,481
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Surplus after tax for the year

(21,065)	18,731
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At 31 March 2021

279,148	300,213
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19 Related party transactions

2021	2020
£	£

Colin Cribb - Clinical Director and employee

Sub contractor under a contract for services

Payment as a sub contracted Tutor on the diploma, counsellor and clinical supervisor in the year

Amount paid to the related party

(3,470)	(2,600)
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Amount owed to related party as at 31 March

(820)	(200)
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JFM Holdings Limited

Limited company of which Fiona Morris the Charity Finance manager is a director

Consultancy fees to assist with Covid support, contracting and grant applications

Amount paid to the related party

(12,000)	(1,000)
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JFM Chartered Accountants

Limited company of which Fiona Morris the Charity Finance manager is a director

Monthly Xero accounting software subscription

Amount paid to the related party

(173)	-
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Outstanding balance at reporting date

(14)	-
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Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

20 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	3,428	198,194	201,622
Current Assets	211,072		1,533	212,605
Current Liabilities	(135,079)	-	-	(135,079)
	75,993	3,428	199,727	279,148

At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	2,780	202,512	205,292
Current Assets	97,999	7,399	2,533	107,931
Current Liabilities	(13,010)	-	-	(13,010)
	84,989	10,179	205,045	300,213

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£
		See Note 22	See Note 23	
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	84,989	(8,348)	(648)	75,993
Designated Revenue Funds	7,399	-	(7,399)	-
Designated Fixed Asset Funds	2,780	-	648	3,428
Total unrestricted and designated funds	95,168	(8,348)	(7,399)	79,421
Restricted funds:-				
Restricted Fixed Asset Funds	202,512	-	(4,318)	198,194
Restricted revenue fund for training	2,533	(12,717)	11,717	1,533
Total restricted funds	205,045	(12,717)	7,399	199,727
Total charity funds	300,213	(21,065)	-	279,148

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	140,362	(148,710)	-	(8,348)
Restricted funds:-				
Restricted revenue fund - Swansea Bay	10,000	(10,000)	-	-
Ford UK Plc - Bridgend	1,000	(1,000)	-	-
Groundworks Uk - Tesco	500	(500)	-	-
Restricted revenue Fund - Training	-	(12,717)	-	(12,717)
	151,862	(172,927)	-	(21,065)

23 Details of transfers between funds in the year as shown in Note 21

The transfers shown in note 21 above are:-

	2021 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(648)
To/(from) Designated Revenue Funds	(7,399)
To/(from) Designated Fixed Asset Funds	648
Funds	(4,318)
To/(from) Restricted Revenue Funds	11,717
Net transfers	-

24 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	This fund relates to the Cooperative Local Community Fund which was received in the prior year but the expenditure for which has been incurred in the current year to 31 March 2021.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Total unrestricted and designated funds	This fund represents revenue income received specifically for training purposes.

Tŷ Elis (Porthcawl Counselling Service)

Notes to the Accounts for the year ended 31 March 2021

25 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Tŷ Elis (Porthcawl Counselling Service)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

26 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	3,734	-	3,734	8,939
Total donations and gifts from individuals	3,734	-	3,734	8,939

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Welsh Government Economic Resilience Fund	10,000	-	10,000	-
Porthcawl Town Council	2,250	-	2,250	-
Total public sector revenue grants	12,250	-	12,250	-

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies				
Enterprise Foundation	2,000	-	2,000	2,000
Porthcawl Broadway Chorus	-	-	-	1,200
Community Foundation Wales - Royal London Community Grant	-	-	-	5,000
Cooperative Local Community Fund	-	-	-	7,399
Ford Uk plc - Bridgend	-	1,000	1,000	-
Groundworks UK - Tesco fund	-	500	500	-
Total private sector revenue grants	2,000	1,500	3,500	15,599

Tŷ Elis (Porthcawl Counselling Service)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Prior Year	15,599	-	15,599	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	17,984	1,500	19,484	24,538

27 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Community counselling services provided to GP clusters in accordance with the	74,878	-	74,878	41,138
Sale of training services in accordance with	40,894	-	40,894	55,616
Counselling services for local Health Boards	6,046	-	6,046	-
Letting of property for charitable purposes	350	-	350	-
Total Primary purpose and ancillary trading	122,168	-	122,168	96,754

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Performance related grants from public bodies to fund charitable activities				
Swansea Bay University Health Board ICF grant	-	10,000	10,000	10,000
Total performance related grants from public bodies	-	10,000	10,000	10,000

Tŷ Elis (Porthcawl Counselling Service)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior Year	-	10,000	10,000

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£

Total Charitable income from funders:-

Current year - income from funders	-	10,000	10,000	10,000
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Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior Year - Income from funders	-	10,000	10,000

28 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total income from charitable trading	122,168	-	122,168	96,754
Income from funders	-	10,000	10,000	10,000
Total from charitable activities A2	122,168	10,000	132,168	106,754

All the income in the prior year was unrestricted.

Tŷ Elis (Porthcawl Counselling Service)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Total income from charitable trading	96,754	-	96,754
Income from funders	-	10,000	10,000
	<u>96,754</u>	<u>10,000</u>	<u>106,754</u>

29 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Income from fundraising events	166	-	166	2,444
Total from other activities	<u>166</u>	<u>-</u>	<u>166</u>	<u>2,444</u>

A3

30 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Bank Interest Receivable	44	-	44	144
Total investment income	<u>44</u>	<u>-</u>	<u>44</u>	<u>144</u>

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Tŷ Elis (Porthcawl Counselling Service)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

31 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable activities	28,670	-	28,670	26,578
Travel and Subsistence - Charitable Activities	-	-	-	308
Management fees	12,000	-	12,000	1,000
IT software licenses and expenses	-	-	-	674
DBS checks	42	-	42	84
Professional Indemnity insurance	2,663	-	2,663	2,475
Professional fees	59,457	10,000	69,457	32,305
Total direct spending	102,832	10,000	112,832	63,424

All the expenditure in the prior year was unrestricted except as noted below.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Travel and Subsistence - Charitable Activities	-	308	308
Management fees	-	1,000	1,000
IT software licenses and expenses	-	674	674
Professional fees	24,970	7,335	32,305
Total direct spending	54,107	9,317	63,424

32 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable trading activities	12,744	-	12,744	12,000
Books for diploma	-	-	-	1,105
Professional fees	18,793	250	19,043	20,870
Small items of equipment ppe etc	41	1,845	1,886	-
Total charitable trading costs	31,578	2,095	33,673	33,975

Tŷ Elis (Porthcawl Counselling Service)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

33 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Volunteer costs				
Training and welfare - volunteers	-	-	-	112
Travel and subsistence - volunteers	551	-	551	1,424
Premises Expenses				
Rates and water charges	322	-	322	379
Room Hire	651	-	651	-
Light heat and power	1,617	-	1,617	1,669
Cleaning and waste management	593	327	920	744
Premises repairs, renewals and maintenance	1,889	7,477	9,366	2,220
Administrative overheads				
Telephone, fax and internet	1,584	-	1,584	1,446
Postage and stationery	687	-	687	777
Membership subscriptions	735	-	735	725
Software licences and expenses	1,869	-	1,869	1,970
Advertising and marketing	-	-	-	62
Sundry expenses	163	-	163	368
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	158	-	158	-
Tax advice	1,080	-	1,080	-
Other legal and professional	767	-	767	101
Financial costs				
Bank charges	143	-	143	235
Depreciation & Amortisation in total for the period	911	4,318	5,229	5,129
Support costs before reallocation	13,720	12,122	25,842	17,361
Total support costs - Current Year	13,720	12,122	25,842	17,361
The basis of allocation of costs between activities is described under accounting policies				-
				-
Prior Year	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds	
	2021	2021	2020	
	£	£	£	
Volunteer costs				
Training and welfare - volunteers	-	112	112	

Tŷ Elis (Porthcawl Counselling Service)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Administrative overheads

Financial costs

Depreciation & Amortisation in total for	975	4,154	5,129
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Support costs before reallocation

13,095	4,266	17,361
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Total support costs - Prior Year

13,095	4,266	17,361
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The basis of allocation of costs between activities is described under accounting policies

34 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Trustees' indemnity insurance	580	-	580	389
Total Governance costs	580	-	580	389

All the expenditure in the prior year was unrestricted.

35 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	B2a	102,832	10,000	112,832	63,424
Total charitable trading costs	B2b	31,578	2,095	33,673	33,975
Total support costs	B2d	13,720	12,122	25,842	17,361
Total Governance costs	B2e	580	-	580	389
Total charitable expenditure	B2	148,710	24,217	172,927	115,149

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Total direct spending	B2a	54,107	9,317	63,424
Total charitable trading costs	B2b	33,975	-	33,975
Total support costs	B2d	13,095	4,266	17,361
Total Governance costs	B2e	389	-	389
Total charitable expenditure	B2	101,566	13,583	115,149