

**REGISTERED COMPANY NUMBER: 04756994 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1098986**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 8</b>
<b>Independent Examiner's Report</b>	<b>9</b>
<b>Statement of Financial Activities</b>	<b>10</b>
<b>Balance Sheet</b>	<b>11 to 12</b>
<b>Notes to the Financial Statements</b>	<b>13 to 21</b>
<b>Detailed Statement of Financial Activities</b>	<b>22 to 23</b>

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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.

##### **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) and the National Counselling and Psychotherapy Society (NCPS), 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 aims, 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.

## **TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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 were active throughout 2023 and delivered a range of enjoyable events each year on our behalf which brings the whole community together.

#### **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, training, and social media 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 2,000 volunteer counsellor hours alone were donated some of which were provided online or on the phone which was provided to enable clients to access support.

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 function as chaperones to our counsellors.

Working as a receptionist enables people to develop their life skills and provides a stepping off point for some to return 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 in the past have run activities for all ages which not only raises funds 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 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.

## **TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

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.

Thank you to all our staff who have continued to increase their skills and complete training, so we are able to support clients online and, on the phone, as well as face to face.

#### **Training**

An integral part of our service has been that it has become a major educational resource for the Universities and Colleges to train many of the therapists in SE Wales, and this is constantly growing, leading to the development of Ty Elis as a Centre of Excellence. We have very strong links with Universities and Colleges. Thanks to our course leader our accreditation from The National Counselling and Psychotherapy Society for the diploma will continue for the next three years.

We have built on the good work undertaken by our administrative team and members of The Hat Group of tutors. Our 2022 cohort of students for our two-year National Counselling and Psychotherapy Society Accredited Level 5 Diploma in counselling studies have all completed their study and most have also completed their one hundred 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 oversubscribed for our 2022-23 intake without having to undertake any advertising for the course and have a waiting list for next year's intake.

#### **Current and New Wellbeing Services**

The Counselling Services are mainly based at our premises in Porthcawl, Hartshorn House in Maesteg, Tondur, Caerau north Bridgend, Nantymoel, or in Mountain Ash and provide one to one therapeutic counselling for adults. During the year we have provided small group interventions part funded by the Assisted Recovery Centre (ARC) in Bridgend and Bridgend County Borough Council.

We have recruited Karen Fraser as clinical lead manager and an operations manager, who has since left, these new posts were funded by the WCVA and the Moondance foundation.

We have provided training to our counsellors to gain new skills in couples therapy and as a result are now providing some couples with support.

We have received funding from ARC and North and East Bridgend GP clusters, to set up and maintain a counselling service for a group called 'Special Families' based in Maesteg. Members of the group are all families who have a member who has a learning or physical disability.

We are supporting adults and children in these families with a counselling service based in the locality in Maesteg. This saves them travel time and is more convenient as they have carer responsibilities.

Thank you to our clinical supervisors who continue 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.

We have developed new work commissioned by ARC to support local community projects such as the Ogmere Vale Suicide Awareness Group. This work has led to training the members in active listening skills and having meaningful conversations and the co-production of the Group wishing to commission their own bespoke support from Ty Elis, such as facilitated support groups.

Another new project is the partnership with Swansea University who will commission a 6-month counselling project starting November 2023.

## **TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **Outreach**

The outreach plans of the charity assist those vulnerable people in local valley communities who have difficulty or who are unable to travel to our office. We have been successful in obtaining funding from the local GP cluster and are continuing to provide the service in Maesteg, Tondy and in Abercynon. We have continued to provide outreach counselling to the Cynon South cluster of GPs in Mountain Ash and a new provision in Abercwmboi surgery in the year which has also been extended. These GP contracts have continued through face to face, phone or online sessions.

In January 2022 we were successful in obtaining 15-month contracts for providing counselling services in the Swansea Bay UHB area for Bay cluster of GPs and the Llŵchwr cluster. This service in both locations is continued until 31 March 2023. The Llŵchwr provision also includes counselling for children.

We currently offer on average one hundred counselling session 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 positive feedback from the North Cluster and Cynon South Clusters of General Practitioners regarding the work that has been undertaken with their patients in the last year and continue to work with GPs on all our services to improve the counselling we are providing to clients.

#### **Fundraising activities**

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 totalling £4,323 (2022: £2,474) and from other donors and fund-raising activities totalling £10,188 (2022: £9,918). The other donations from fund-raising activities have been because of the activities of our Friends through direct fund raising e.g., the Ladies luncheon, and raising our profile with the local community.

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.

Our funding limits those we can help, 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 successes 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.
- 3) new outreaches working in Mountain Ash. Swansea Bay and Llŵchwr until March 2023
- 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.
- 6) Introduction of an attendance policy to manage non-attendance and cancellations.
- 7) Active recruitment of additional external placement students.

As a result of the increased public awareness of mental wellbeing through general media campaigns 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 donate. 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.

## **TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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.

#### **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 our 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 aim 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.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.



## **TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 will only be appointed 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 can 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 also attends the meetings but has no voting rights.

##### **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 Directors 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 quarterly 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, Clinical Manager and Finance team 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 ensuring that the team continue to develop their skills and working practices in line with good practice.

The Administrative team manage day to day operations of the office. The Clinical Director and the Clinical Manager are always available.

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

Key management personnel: Management Team and Committee Members

Clinical Director - Colin Cribb

Clinical Manager - Karen Fraser

Finance Officer - Catherine Watkins (Left September 2023)

Ethics Committee Chair - Jonathan Chubb

Friends of Ty Elis Chair - Edwina White MBE

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04756994 (England and Wales)

**Registered Charity number**

1098986

**Registered office**

14 Victoria Avenue  
Porthcawl  
CF36 3HG

**Trustees**

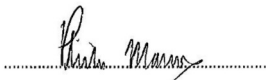
Canon Philip R Masson (Chairperson)  
Mrs Edwina M White MBE  
Mr Jonathan Chubb  
Mrs Christine Eynon  
Dr Richard H Davies  
Dr Allice Maria L Cronje  
Francis Jeffrey Perren OBE (Appointed 7.03.2022)  
Dr David Parry MBE (Deceased 29.09.2023)

**Company Secretary**

**Independent Examiner**

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Approved by order of the board of trustees on 4 December 2023 and signed on its behalf by:



P R Masson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**Independent examiner's report to the trustees of Ty Elis (Porthcawl Counselling Service) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

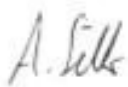
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Andrew Silk  
The Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

4 December 2023

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	14,511	-	14,511	12,525
<b>Charitable activities</b>	4				
Charitable activities		262,505	80,309	342,814	236,773
Investment income	3	961	-	961	18
<b>Total</b>		<u>277,977</u>	<u>80,309</u>	<u>358,286</u>	<u>249,316</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>254,846</u>	<u>84,453</u>	<u>339,299</u>	<u>246,307</u>
<b>NET INCOME/(EXPENDITURE)</b>		23,131	(4,144)	18,987	3,009
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		88,281	193,876	282,157	279,148
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>111,412</u></u>	<u><u>189,732</u></u>	<u><u>301,144</u></u>	<u><u>282,157</u></u>

The notes form part of these financial statements

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	3,322	189,732	193,054	196,188
<b>CURRENT ASSETS</b>					
Debtors	11	15,743	-	15,743	35,485
Cash at bank		213,810	27,632	241,442	255,366
		<u>229,553</u>	<u>27,632</u>	<u>257,185</u>	<u>290,851</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(121,463)	(27,632)	(149,095)	(204,882)
<b>NET CURRENT ASSETS</b>		<u>108,090</u>	<u>-</u>	<u>108,090</u>	<u>85,969</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>111,412</u>	<u>189,732</u>	<u>301,144</u>	<u>282,157</u>
<b>NET ASSETS</b>		<u>111,412</u>	<u>189,732</u>	<u>301,144</u>	<u>282,157</u>
<b>FUNDS</b>	13				
Unrestricted funds				111,412	88,281
Restricted funds				189,732	193,876
<b>TOTAL FUNDS</b>				<u>301,144</u>	<u>282,157</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

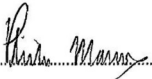
The notes form part of these financial statements

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**BALANCE SHEET - continued  
31 MARCH 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2023 and were signed on its behalf by:

  
.....

P R Masson - Trustee

The notes form part of these financial statements

## TY ELIS (PORTHCAWL COUNSELLING SERVICE)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property -	4% straight line and 2% straight line with a residual value of £70,000
Computer equipment -	25% straight line

Assets greater than £1,500 will be capitalised.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Deferred Income**

Deferred income represents income received by not earned as of the year end. Deferred income primarily consists of income designated for a specific period but received in advance of this period.

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Company Status**

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**Preparation of the accounts on a going concern basis**

The trustees of the charity are required to consider whether the Charity meets the going concern basis at the end of each financial year. After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Presentational and functional currency**

The charity's presentational and functional currency is GBP.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	14,511	12,525



**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**3. INVESTMENT INCOME**

	2023 £	2022 £
Deposit account interest	961	18
	<u>961</u>	<u>18</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2023 Charitable activities £	2022 Total activities £
Counselling services income	279,162	208,456
Grants	63,652	28,317
	<u>342,814</u>	<u>236,773</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Bridgend CBC	4,515	2,500
Swansea Bay University Health Board	-	2,205
WCVA	32,268	3,812
The Postcode Lottery	-	19,800
Moondance Foundation	25,869	-
Christine Eynon Trust	1,000	-
	<u>63,652</u>	<u>28,317</u>

**5. SUPPORT COSTS**

	Finance £	Support costs £	Totals £
Charitable activities	187	6,078	6,265
	<u>187</u>	<u>6,078</u>	<u>6,265</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	5,644	5,434
	<u>5,644</u>	<u>5,434</u>

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Total staff	5	3
	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the Charity received remuneration of £71,722 (2022: £24,755) this includes gross salary paid, employers national insurance contributions and employers pension contributions.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,525	-	12,525
<b>Charitable activities</b>			
Charitable activities	236,773	-	236,773
Investment income	18	-	18
<b>Total</b>	<u>249,316</u>	<u>-</u>	<u>249,316</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	240,456	5,851	246,307
<b>NET INCOME/(EXPENDITURE)</b>	8,860	(5,851)	3,009
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	79,421	199,727	279,148
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>88,281</u>	<u>193,876</u>	<u>282,157</u>

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

10. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	269,181	15,749	284,930
Additions	-	2,510	2,510
Disposals	-	(57)	(57)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	269,181	18,202	287,383
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	74,848	13,894	88,742
Charge for year	4,207	1,437	5,644
Eliminated on disposal	-	(57)	(57)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	79,055	15,274	94,329
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	190,126	2,928	193,054
	<hr/>	<hr/>	<hr/>
At 31 March 2022	194,333	1,855	196,188
	<hr/>	<hr/>	<hr/>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	15,743	35,485
	<hr/>	<hr/>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	21,316	22,371
Social security and other taxes	2,590	959
Other creditors	4,327	2,302
Accruals and deferred income	111,603	171,789
Accrued expenses	9,259	7,461
	<hr/>	<hr/>
	149,095	204,882
	<hr/>	<hr/>

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	85,970	24,632	(2,512)	108,090
Designated fixed asset funds	2,311	(1,501)	2,512	3,322
	<u>88,281</u>	<u>23,131</u>	<u>-</u>	<u>111,412</u>
<b>Restricted funds</b>				
Restricted Fixed asset funds	193,876	(4,144)	-	189,732
	<u>282,157</u>	<u>18,987</u>	<u>-</u>	<u>301,144</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	277,977	(253,345)	24,632
Designated fixed asset funds	-	(1,501)	(1,501)
	<u>277,977</u>	<u>(254,846)</u>	<u>23,131</u>
<b>Restricted funds</b>			
Restricted Fixed asset funds	-	(4,144)	(4,144)
Moondance Foundation	25,869	(25,869)	-
WCVA	32,268	(32,268)	-
Christine Eynon Trust	1,000	(1,000)	-
Bridgend CBC - OH Trauma	4,515	(4,515)	-
Bridgend CBC - Training	1,575	(1,575)	-
BAVO	5,700	(5,700)	-
Bridgend CBC - Special Cases	9,382	(9,382)	-
	<u>80,309</u>	<u>(84,453)</u>	<u>(4,144)</u>
<b>TOTAL FUNDS</b>	<u>358,286</u>	<u>(339,299)</u>	<u>18,987</u>

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	75,993	8,860	1,117	85,970
Designated fixed asset funds	3,428	-	(1,117)	2,311
	<u>79,421</u>	<u>8,860</u>	<u>-</u>	<u>88,281</u>
<b>Restricted funds</b>				
Restricted Fixed asset funds	198,194	-	(4,318)	193,876
Restricted revenue fund for training	1,533	(5,851)	4,318	-
	<u>199,727</u>	<u>(5,851)</u>	<u>-</u>	<u>193,876</u>
<b>TOTAL FUNDS</b>	<u>279,148</u>	<u>3,009</u>	<u>-</u>	<u>282,157</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	249,316	(240,456)	8,860
<b>Restricted funds</b>			
Restricted revenue fund for training	-	(5,851)	(5,851)
<b>TOTAL FUNDS</b>	<u>249,316</u>	<u>(246,307)</u>	<u>3,009</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	75,993	33,492	(1,395)	108,090
Designated fixed asset funds	3,428	(1,501)	1,395	3,322
	<u>79,421</u>	<u>31,991</u>	<u>-</u>	<u>111,412</u>
<b>Restricted funds</b>				
Restricted Fixed asset funds	198,194	(4,144)	(4,318)	189,732
Restricted revenue fund for training	1,533	(5,851)	4,318	-
	<u>199,727</u>	<u>(9,995)</u>	<u>-</u>	<u>189,732</u>
<b>TOTAL FUNDS</b>	<u>279,148</u>	<u>21,996</u>	<u>-</u>	<u>301,144</u>

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	527,293	(493,801)	33,492
Designated fixed asset funds	-	(1,501)	(1,501)
	<u>527,293</u>	<u>(495,302)</u>	<u>31,991</u>
<b>Restricted funds</b>			
Restricted Fixed asset funds	-	(4,144)	(4,144)
Restricted revenue fund for training	-	(5,851)	(5,851)
Moondance Foundation	25,869	(25,869)	-
WCVA	32,268	(32,268)	-
Christine Eynon Trust	1,000	(1,000)	-
Bridgend CBC - OH Trauma	4,515	(4,515)	-
Bridgend CBC - Training	1,575	(1,575)	-
BAVO	5,700	(5,700)	-
Bridgend CBC - Special Cases	9,382	(9,382)	-
	<u>80,309</u>	<u>(90,304)</u>	<u>(9,995)</u>
<b>TOTAL FUNDS</b>	<u>607,602</u>	<u>(585,606)</u>	<u>21,996</u>

**Description of Funds**

**Unrestricted funds:**

General Fund - 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 fixed assets funds - These funds represent assets acquired for the furtherance of the charity's objectives, including any assets acquired using grant monies where the grant conditions are fulfilled upon acquisition of the asset.

**Restricted funds:**

Restricted fixed asset funds - These funds represent assets acquired using grant monies where the grant conditions require the charity to hold the asset on an ongoing basis for a specific purpose.

Moondance - Funding for the role of finance & operations manager including Pension & NI.

WCVA - funding for the clinical lead post including Pension & NI and Training and development

Christine Eynon Trust - Funding to support couple Groups therapy and family counselling

Bridgend CBC OH Trauma - Funding to support trauma and stabilisation group work through ARC

Bridgend CBC Training - Funding to support training resilience ARC

BAVO - Funding to provide outreach counselling at two centres, clinical supervision and utilities

Bridgend CBC Special cases - Funding to provide counselling for special families with a member in distress

**Fund transfers**

Transfers between funds represent assets purchased being allocated to the restricted or designated fixed asset funds.

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**14. RELATED PARTY DISCLOSURES**

Included within grant income is a £1,000 (2022: £nil) grant received from The William and Christine Eynon Charity, a charity in which the trustee Christine Eynon is also a trustee.

Included within charitable expenditure is £nil (2022: £3,690) paid to Colin Cribb, the Clinical Director for tutoring services.

During the year a total of £3,500 (2022: £16,250) was paid to JFM Holdings Limited, a company in which the charity finance manager Fiona Morris is a director, for consultancy to assist with new contracts and grant applications.

During the year a total of £331 (2022: £233) was paid to JFM Chartered accountants, a company in which the charity finance manager Fiona Morris is a director, for recharged accountancy software costs.

Included within charitable expenditure is a total of £nil (2022: £2,014) paid to Rosie Cribb, daughter of Colin Cribb the Clinical Director, for assistance with grant applications.

**15. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party of Ty Elis (Porthcawl Counselling Service) is the Board of Trustees collectively.

**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,511	12,525
<b>Investment income</b>		
Deposit account interest	961	18
<b>Charitable activities</b>		
Counselling services income	279,162	208,456
Grants	63,652	28,317
	<hr/> 342,814	<hr/> 236,773
<b>Total incoming resources</b>	358,286	249,316
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	107,059	57,477
Social security	4,453	-
Pensions	1,196	71
Rates and water	242	8
Insurance	4,041	3,654
Light and heat	2,099	1,388
Telephone	1,697	2,297
Postage and stationery	643	592
Supervisors' fees	8,566	-
DBS checks	139	97
Project staff costs	10,111	14,481
Travel expenses	83	138
Rent and room hire	11,213	7,097
Premises repairs	2,255	1,333
Memberships and subscriptions	626	1,407
Computer expenses	1,811	1,352
Cleaning costs	967	1,409
Staff recruitment and training	2,190	-
Counsellor fees	141,591	97,196
Tutor fees	26,407	35,592
Management costs	-	12,000
Depreciation of tangible fixed assets	5,645	5,435
	<hr/> 333,034	<hr/> 243,024
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	187	200

This page does not form part of the statutory financial statements



**TY ELIS (PORTHCAWL COUNSELLING SERVICE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Finance</b>		
<b>Support costs</b>		
Accountancy fees	4,600	233
Legal fees	1,478	2,850
	<hr/>	<hr/>
	6,078	3,083
	<hr/>	<hr/>
Total resources expended	339,299	246,307
	<hr/>	<hr/>
<b>Net income</b>	<u>18,987</u>	<u>3,009</u>

This page does not form part of the statutory financial statements