

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

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

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 2024**

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 19
Detailed Statement of Financial Activities	20 to 21

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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 2024**

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) To provide counselling and therapeutic services to support people with their mental health and emotional wellbeing.
- 2) To educate and train people in counselling and therapeutic services so that they may assist people with their mental health and emotional wellbeing.

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 or no 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.

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.

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 receptionists 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.

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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, 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 training many of the therapists in South 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. Thanks to Bruce Harris our course lead, our accreditation from The National Counselling and Psychotherapy Society for the diploma will continue.

We have built on the good work undertaken by our administrative team and members of The Hat Group of tutors. Our 2023 cohort of students for our 2-year National Counselling and Psychotherapy Society Accredited Level 5 Diploma in Counselling Studies have all completed their study and most have also completed their 100 hours of practice with us. Our students continue to offer OPT (Online Phone Therapy), to flexibly meet the needs of our clients. We have been oversubscribed for our 2023-24 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 office in Porthcawl, Hartshorn House in Maesteg, Tondy, Mountain Ash and Swansea University. We provide one to one therapeutic counselling for adults.

In May 2024 we recruited Steven Curry as Business Development and Operations manager, this post was externally funded.

We have received funding from ARC and also the 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 within 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 online. 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 also the co-production of the Group wishing to commission their own bespoke support from Ty Elis, such as facilitated support groups.

In July 2024 we completed a six-month counselling contract for Swansea University, this contract has subsequently been recommissioned to start in October 2024.

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 clusters until 31 March 2024 and these have been recommissioned to continue to provide the services in Bridgend North and South Cynon localities. These GP contracts have continued through phone, on-line and in-person sessions.

We currently offer on average 100 counselling sessions each week as part of our Outreach programmes. 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 South Cynon 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.

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 totalling £4,447 (2023: £4,323) and from other donors and fund-raising activities totalling £8,068 (2023: £10,188). These donations over previous 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.

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 could help.

In the year to 31 March 2024, demand for our service exceeded 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 and external placement 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 2025.
- 3) new outreach working in Mountain Ash
- 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 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.

We were successful in securing a £100,000 grant from the Community Fund, which will offer support for development activities commencing in May of 2025 and continuing through to April 2027.

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 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.

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Financial Review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net increase in funds of just over £4,000. Its success in obtaining new funding for 2024/25 from the National Lottery Community Fund and the Moondance Foundation will provide much needed additional resources to provide counselling services and recruit additional development staff going forward to extend our ability to further outreach and local counselling services.

Principal Funding Sources

Aside from the income generated from charitable donations, the principal funding sources for the charity are currently by way of grants and by way of commissioned services such as GP clusters and organisations, in addition we provide diploma courses, training students in therapeutic counselling to level four and five over a two-year course. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies.

Investment Policy

Most of the charity's funds are currently invested on short term deposit. Grants received in advance are also invested on short term deposit. The Management Committee consider the overall return on investments and deposits at circa 2.5% to be disappointing. A review of investment policies is therefore planned in the new financial year.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between six and nine months of the core expenditure. Budgeted core expenditure for 2024/25 is £150,000 and therefore the target is £75,000 to £112,500 in general funds, the reserves are needed to meet the working capital requirements of the charity and the Management Committee 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.

The present level of reserves available to the charity being in excess of £112,500 meet our reserve target level. Although the strategy is to continue to build reserves through planned operating surpluses. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should a downturn in income arise.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed:

- To expand our training courses to include a level three and a level six course, which will generate additional income for the charity.
- To expand the provision of counselling services in other geographic markets and areas.
- To develop our business model to actively seek additional funding streams.
- To increase our donation portfolio.

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 2024**

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 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, Business Development Operations Manager and Finance Manager also attend the meetings but have 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 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 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 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 administrative team manage day to day operations of the office.

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

Key management personnel: Management Team and Committee Members

Clinical Director - Colin Cribb (resigned 31 March 2024)

Clinical Director - Karen Fraser (appointed 1 August 2024)

Business Development and Operations Manager - Steve Curry appointed 1 May 2024

Ethics Committee Chair - Jonathan Chubb

Finance Manager - Outsourced Mark Jenkins Accountancy Services

President - Edwina White MBE

Friends of Ty Elis Chair and President - Edwina White MBE

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04756994 (England and Wales)

Registered Charity number

1098986

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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
Dr David Parry MBE (Deceased 29.09.2023)

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 2nd December 2024 and signed on its behalf by:


.....
Canon P R Masson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TY ELIS (PORTHCRAWL 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 2024.

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

Date: 02/12/24

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,515	-	12,515	14,511
Charitable activities	4				
Charitable activities		258,482	19,504	277,986	342,814
Investment income	3	2,289	-	2,289	961
Total		<u>273,286</u>	<u>19,504</u>	<u>292,790</u>	<u>358,286</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>264,296</u>	<u>23,648</u>	<u>287,944</u>	<u>339,299</u>
NET INCOME/(EXPENDITURE)		8,990	(4,144)	4,846	18,987
RECONCILIATION OF FUNDS					
Total funds brought forward		111,412	189,732	301,144	282,157
TOTAL FUNDS CARRIED FORWARD		<u><u>120,402</u></u>	<u><u>185,588</u></u>	<u><u>305,990</u></u>	<u><u>301,144</u></u>

The notes form part of these financial statements

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	7,625	185,588	193,213	193,054
CURRENT ASSETS					
Debtors	11	21,582	-	21,582	15,743
Cash at bank		172,559	36,056	208,615	241,442
		<u>194,141</u>	<u>36,056</u>	<u>230,197</u>	<u>257,185</u>
CREDITORS					
Amounts falling due within one year	12	(81,364)	(36,056)	(117,420)	(149,095)
NET CURRENT ASSETS		<u>112,777</u>	<u>-</u>	<u>112,777</u>	<u>108,090</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>120,402</u>	<u>185,588</u>	<u>305,990</u>	<u>301,144</u>
NET ASSETS		<u>120,402</u>	<u>185,588</u>	<u>305,990</u>	<u>301,144</u>
FUNDS	13				
Unrestricted funds				120,402	111,412
Restricted funds				185,588	189,732
TOTAL FUNDS				<u>305,990</u>	<u>301,144</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

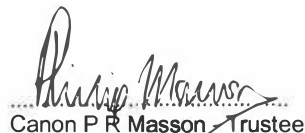
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

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.

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 2nd December 2024 and were signed on its behalf by:


Canon 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 2024**

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.

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.

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

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

	2024 £	2023 £
Donations	<u>12,515</u>	<u>14,511</u>

3. INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	<u>2,289</u>	<u>961</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024 Charitable activities £	2023 Total activities £
Counselling services income	258,492	279,162
Grants	19,494	63,652
	<u>277,986</u>	<u>342,814</u>

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

	2024 £	2023 £
Bridgend CBC	5,485	4,515
WCVA	10,800	32,268
Moondance Foundation	1,209	25,869
Christine Eynon Trust	2,000	1,000
	<u>19,494</u>	<u>63,652</u>

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. SUPPORT COSTS

	Finance £	Support costs £	Totals £
Charitable activities	<u>131</u>	<u>19,148</u>	<u>19,279</u>

6. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	<u>5,421</u>	<u>5,644</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

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

	2024	2023
Total staff	<u>4</u>	<u>5</u>

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

The key management personnel of the Charity received remuneration of £54,979 (2023: £71,722) this includes gross salary paid, employers national insurance contributions and employers pension contributions.

Staff included as 'key management personnel' as follows:

Clinical Director
Clinical Lead
Finance and Development Officer

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,511	-	14,511
Charitable activities			
Charitable activities	262,505	80,309	342,814
Investment income	<u>961</u>	<u>-</u>	<u>961</u>
Total	<u>277,977</u>	<u>80,309</u>	<u>358,286</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>254,846</u>	<u>84,453</u>	<u>339,299</u>

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
	NET INCOME/(EXPENDITURE)	23,131	(4,144)	18,987
	RECONCILIATION OF FUNDS			
	Total funds brought forward	88,281	193,876	282,157
	TOTAL FUNDS CARRIED FORWARD	<u>111,412</u>	<u>189,732</u>	<u>301,144</u>
10.	TANGIBLE FIXED ASSETS	Freehold property £	Computer equipment £	Totals £
	COST			
	At 1 April 2023	269,181	18,202	287,383
	Additions	5,580	-	5,580
	At 31 March 2024	<u>274,761</u>	<u>18,202</u>	<u>292,963</u>
	DEPRECIATION			
	At 1 April 2023	79,055	15,274	94,329
	Charge for year	4,207	1,214	5,421
	At 31 March 2024	<u>83,262</u>	<u>16,488</u>	<u>99,750</u>
	NET BOOK VALUE			
	At 31 March 2024	<u>191,499</u>	<u>1,714</u>	<u>193,213</u>
	At 31 March 2023	<u>190,126</u>	<u>2,928</u>	<u>193,054</u>
11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
			£	£
	Trade debtors		19,710	15,743
	Prepayments		1,872	-
			<u>21,582</u>	<u>15,743</u>

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	14,262	21,316
Social security and other taxes	-	2,590
Other creditors	7,343	4,327
Accruals and deferred income	91,855	111,603
Accrued expenses	3,960	9,259
	<u>117,420</u>	<u>149,095</u>

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	108,090	10,267	(5,645)	112,712
Designated fixed asset funds	3,322	(1,277)	5,645	7,690
	<u>111,412</u>	<u>8,990</u>	<u>-</u>	<u>120,402</u>
Restricted funds				
Restricted Fixed asset funds	189,732	(4,144)	-	185,588
	<u>301,144</u>	<u>4,846</u>	<u>-</u>	<u>305,990</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,286	(263,019)	10,267
Designated fixed asset funds	-	(1,277)	(1,277)
	<u>273,286</u>	<u>(264,296)</u>	<u>8,990</u>
Restricted funds			
Restricted Fixed asset funds	-	(4,144)	(4,144)
Moondance Foundation	1,209	(1,209)	-
WCVA	10,800	(10,800)	-
Christine Eynon Trust	2,000	(2,000)	-
Bridgend CBC - OH Trauma	5,485	(5,485)	-
Bridgend CBC - Special Cases	10	(10)	-
	<u>19,504</u>	<u>(23,648)</u>	<u>(4,144)</u>
TOTAL FUNDS	<u>292,790</u>	<u>(287,944)</u>	<u>4,846</u>

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
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>
Restricted funds				
Restricted Fixed asset funds	193,876	(4,144)	-	189,732
	<u>193,876</u>	<u>(4,144)</u>	<u>-</u>	<u>189,732</u>
TOTAL FUNDS	<u>282,157</u>	<u>18,987</u>	<u>-</u>	<u>301,144</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<u>358,286</u>	<u>(339,299)</u>	<u>18,987</u>

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	85,970	34,899	(8,157)	112,712
Designated fixed asset funds	2,311	(2,778)	8,157	7,690
	<u>88,281</u>	<u>32,121</u>	<u>-</u>	<u>120,402</u>
Restricted funds				
Restricted Fixed asset funds	193,876	(8,288)	-	185,588
	<u>193,876</u>	<u>(8,288)</u>	<u>-</u>	<u>185,588</u>
TOTAL FUNDS	<u>282,157</u>	<u>23,833</u>	<u>-</u>	<u>305,990</u>

TY ELIS (PORTHCAWL COUNSELLING SERVICE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

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 £
Unrestricted funds			
General fund	551,263	(516,364)	34,899
Designated fixed asset funds	-	(2,778)	(2,778)
	<u>551,263</u>	<u>(519,142)</u>	<u>32,121</u>
Restricted funds			
Restricted Fixed asset funds	-	(8,288)	(8,288)
Moondance Foundation	27,078	(27,078)	-
WCVA	43,068	(43,068)	-
Christine Eynon Trust	3,000	(3,000)	-
Bridgend CBC - OH Trauma	10,000	(10,000)	-
Bridgend CBC - Training	1,575	(1,575)	-
BAVO	5,700	(5,700)	-
Bridgend CBC - Special Cases	9,392	(9,392)	-
	<u>99,813</u>	<u>(108,101)</u>	<u>(8,288)</u>
TOTAL FUNDS	<u>651,076</u>	<u>(627,243)</u>	<u>23,833</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 2024**

14. RELATED PARTY DISCLOSURES

During the year a total of £271 (2023: £331) was paid to JFM Chartered accountants, a company in which the charity finance manager Fiona Morris is a director, for recharged accountancy software costs.

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 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,515	14,511
Investment income		
Deposit account interest	2,289	961
Charitable activities		
Counselling services income	258,492	279,162
Grants	19,494	63,652
	<u>277,986</u>	<u>342,814</u>
Total incoming resources	292,790	358,286
EXPENDITURE		
Charitable activities		
Wages	98,941	107,059
Social security	3,036	4,453
Pensions	1,631	1,196
Rates and water	382	242
Insurance	3,119	4,041
Light and heat	2,066	2,099
Telephone	2,048	1,697
Postage and stationery	502	643
Supervisors' fees	13,963	8,566
DBS checks	163	139
Project staff costs	-	10,111
Travel expenses	1,192	83
Rent and room hire	2,760	11,213
Premises repairs	3,221	2,255
Memberships and subscriptions	843	626
Computer expenses	2,507	1,811
Cleaning costs	1,339	967
Staff recruitment and training	180	2,190
Counsellor fees	99,201	141,591
Tutor fees	25,432	26,407
Management costs	576	-
Staff Welfare	142	-
Depreciation of tangible fixed assets	5,421	5,645
	<u>268,665</u>	<u>333,034</u>
Support costs		
Finance		
Bank charges	131	187
Support costs		
Accountancy fees	3,308	2,100
Legal fees	4,240	1,478
Carried forward	7,548	3,578

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 2024

	2024 £	2023 £
Support costs		
Brought forward	7,548	3,578
Bookkeeping fees	11,600	2,500
	<u>19,148</u>	<u>6,078</u>
Total resources expended	<u>287,944</u>	<u>339,299</u>
Net income	<u>4,846</u>	<u>18,987</u>