



Annual Report and Accounts 2023/2024

REGISTERED COMPANY NUMBER: 4942090 (England and Wales)

REGISTERED CHARITY NUMBER: 1103861



Reference and Administrative Information	
Name of Charity	Accessible Counselling and Therapy
Charity Registration Number	1103861
Company Registration Number	4942090
Address	121 Masons Hill Bromley Kent BR2 9HT
Trustees	Venetia Cooper (Chair) Charlotte Prior (Treasurer) Christopher Barrett Laura Wodehouse Samantha Merry Frances Westerman (Advisor to the Board)
Clinical Director	Dr. Raffaella Katsanis
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Dr. Shona F Wardrop C.A Chariot House Ltd 44 Grand Parade Brighton BN2 9QA
Website	www.actmentalhealth.org.uk
Donations	https://actmentalhealth.org.uk/donate/
Contact Details	020 8460 7711 team@actmentalhealth.org.uk

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Message From the Chair of Trustees



The need for low-cost counselling and therapy has remained intense over the past year. The social and economic environment has put pressure on many in our communities, increasing the need for mental health support whilst putting it further from reach for many struggling with the cost of living. Against this backdrop, we are proud that ACT has delivered over 4,700 counselling and therapy sessions, the majority at well-below market prices, to help address these needs and help people and our community to thrive even in these difficult times.

We have invested significantly in our service over the past year. Physically,

our space has been upgraded and refurbished, providing a more welcoming and comfortable experience for clients and colleagues. Whilst still predominantly providing services face-to-face, we are pleased to have launched a permanently on-line offering, enabling us to expand our volumes and reach previously inaccessible clientele. We continue to train and develop cohorts of counsellors through our supervision system, reaching over 50 this year. Our re-branding to ACT has helped to raise our profile and our new-look website has received much positive feedback.

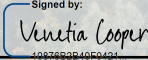
None of this would be possible without our dedicated team, and I would like to thank them all of behalf of the Trustees, the clients who have benefited from our services over the past year, and all our stakeholders. A particular thanks to Raffaella Katsanis, who has done a fantastic job running the organisation. I would also like to note the contribution of Charlotte Prior, who not only has ably managed our finances as Treasurer, but also led our re-branding project.

Thank you to all engaged with ACT for your support and belief in our mission. Together, we are making a profound difference in the lives of many. I am confident we will continue to go from strength-to-strength next year.

Venetia

Declaration

The Trustees declare that they have approved the Trustees’ Report, above.Signed on behalf of the Charity’s Trustees:

Signature	<div>Signed by:  <small>4087693840F04D1*</small></div>
Full Name	Venetia Cooper
Position	Chair of Trustees
Date	13 December 2024 16:28 GMT

Purpose

Accessible Counselling & Therapy (ACT) formerly known as Bromley Community Counselling Service (BCCS) provides high quality, effective, affordable counselling to anyone over the age of 18 who lives in the London South and Kent areas.

The counselling service, which is a British Association for Counselling & Psychotherapy (BACP)¹ Accredited Service², is provided for people who may be struggling with personal, emotional, or mental health difficulties.

The staff at ACT assist them to find new ways to make a fresh start in certain areas of their lives or to come to terms with things that can't be changed. There are many benefits of supporting individuals through periods of extreme stress and mental illness: families can be kept together, employment maintained or re-started, harmful behaviours avoided, and poor mental health addressed. For those who need it, long term counselling can be life-changing or even lifesaving.

The charity changed its legal name in December 2023. The reasons behind this change were due to the increasing demand for our service from people residing in other communities outside Bromley; and the recent clinical development within the service where the offer of therapeutic interventions is not limited to counselling but also now includes CBT and other short and long-term types of therapies.

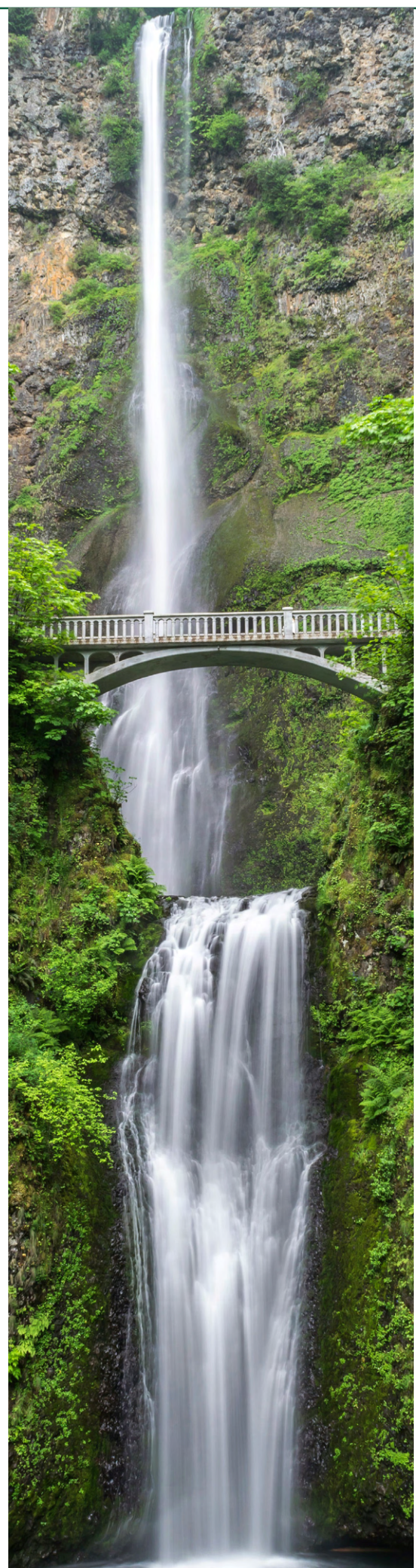
Objectives

The charitable objects of ACT are as follows:

- The relief of psychological distress among the residents of the London South and Kent by the provision of counselling.
- The promotion of social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
- The advancement of the education of the public in the subjects of counselling and psychotherapy.
- The relief of financial and economic hardship by the provision of free advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such expert advice.

¹ British Association for Counselling & Psychotherapy: www.bacp.co.uk

² BACP Accredited Counselling Service member no. 118757



The Counselling Service

ACT has its roots in the local community and has developed low-cost long-term counselling provision in response to its mental health needs.

Clients mostly self-refer or contact the service on the advice of their GP, Community Mental Health Team, NHS IAPT³ service, other local organisation, or by personal recommendation.

Overview

From April 2023 to March 2024, the demand for the service has expanded to other areas in South London including Croydon, Lewisham and Greenwich. To respond to the need from communities further out of Bromley, we developed an online therapy service. The project started as a pilot in April 2022, and after a successful year, we decided to make it a permanent offer to all individuals accessing the charity. This service has been extremely helpful in addressing difficulties in accessing therapy for people who work shifts, live a further distant from the ACT centre, or have a physical or psychological impairment that makes it challenging for them to reach the centre.

A huge amount of work has gone into a transformation of our services, from the digitalisation of all our systems to the refurbishment of our office. The aim was to create a safe and welcoming environment and minimise risks for all people accessing the charity including the employees, the volunteers and the clients. The new systems have increased accuracy and speed in the running of the service as well as in the outcomes and data analysis so crucial to understanding the effectiveness of the service, and the long-term impact. We have redesigned our website to make it easier for access and browsing, and we have opened social media accounts to increase our profile in the mental health professional network and reach out to wider communities.

As part of our 2-year strategic transformation plan set out in 2022, we designed a new team structure to facilitate progress in the stages of service development. At the beginning of 2024, we successfully recruited for the new roles. The service is now ready to begin a phase of expansion, which includes promotion of services, networking, and seeking unrestricted funding to support all communities with accessing therapy.

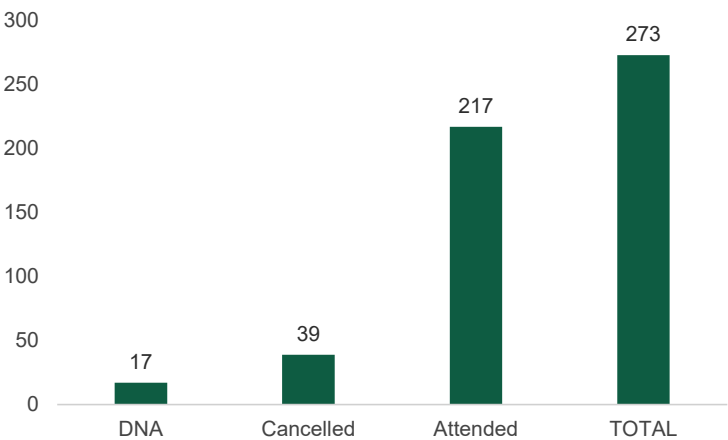
³ 'Improving Access to Psychological Therapies': <http://www.iapt.nhs.uk/iapt/>



Assessments

Between April 2023 and March 2024, we assessed 217 clients, of whom 183 entered counselling. This is a slight decrease from the previous two years as we continued to receive referrals where counselling or psychotherapy was not a suitable intervention at time of assessment. Our clinical assessment tool is proven very effective in formulating interventions tailored to the needs and presenting issues of the clients. The assessment process had evolved with practice and clinical supervision, and it has supported the service to become clinically more accurate and versatile. As a result, ACT offers short-, medium- and long-term counselling and psychotherapy, and short- or longer-term CBT.

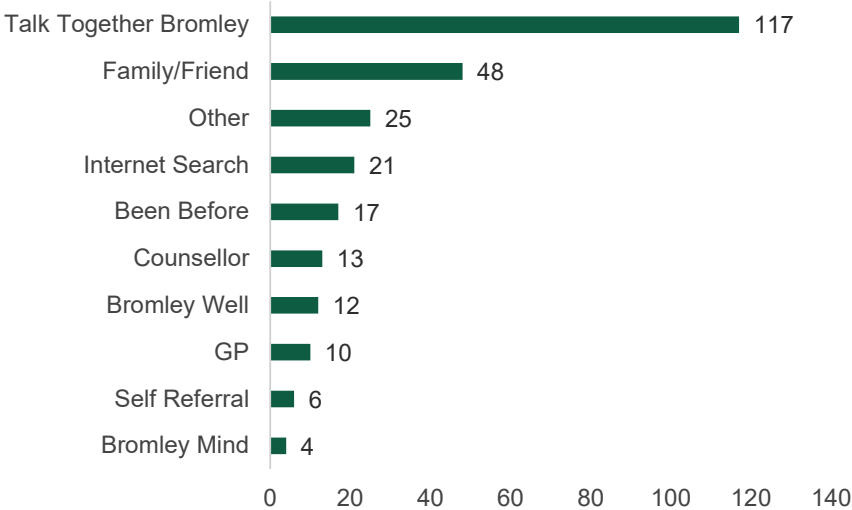
Chart 1: Initial Assessments



Referral Sources

Chart 2 shows that most clients self-referred to the service, but many referrals continued to be sent from GPs and Talk Together Bromley (NHS IAPT service). Most clients referred by the NHS need longer-term support and have financial restraints to access private counselling. An increasing number of clients would like to access counselling to treat more complex psychological symptoms and structures, including borderline personality disorders. We received a proportion of referrals from our partnership with Women’s Aid, where we offered their clients short-term counselling and CBT.

Chart 2: Referral Sources



All data covers the period 01st April 203 to 31st March 2024.

Demographics

The figures below show a slight increase in the access to our counselling and therapy services from male clients (Chart 3), and a considerable increase in both male and female clients aged 25 to 34 compared to previous years (Chart 4). This change might be connected to our work to improve the ACT website and increase presence on social media, campaigning for increasing access to mental health support.

There is still a clear underrepresentation of ethnic minorities in accessing our service, though, as the figures show in Chart 5, around 40% of our client have not stated their ethnicity. The largest number in the ethnicity figures, like previous years, is 38% of White British ethnic background accessing our services. This is due to the service being well known to local GPs and in line with the demographic representation published by the IAPT NHS service, our main referral source.

Chart 3: Gender

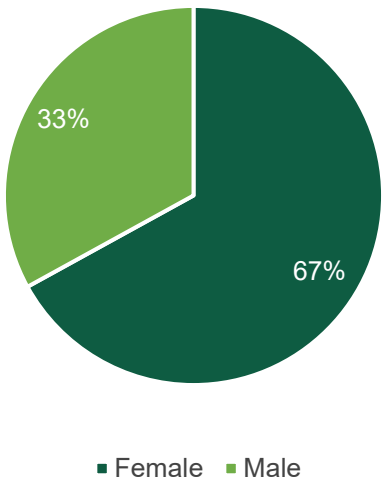


Chart 4: Age

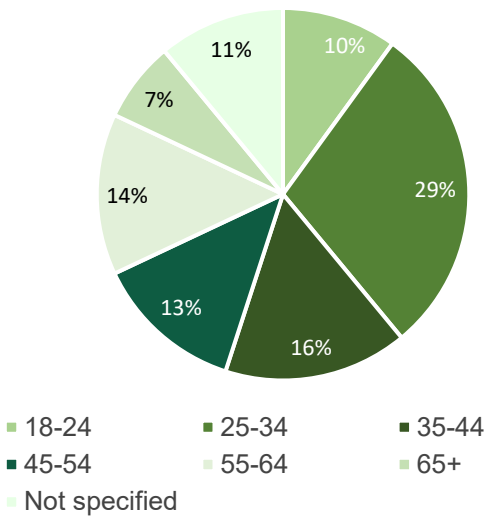
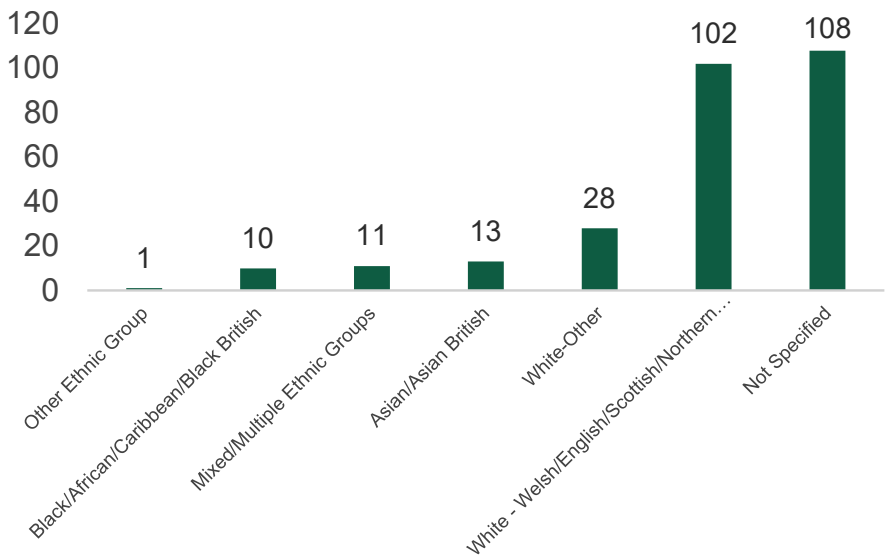


Chart 5: Ethnicity

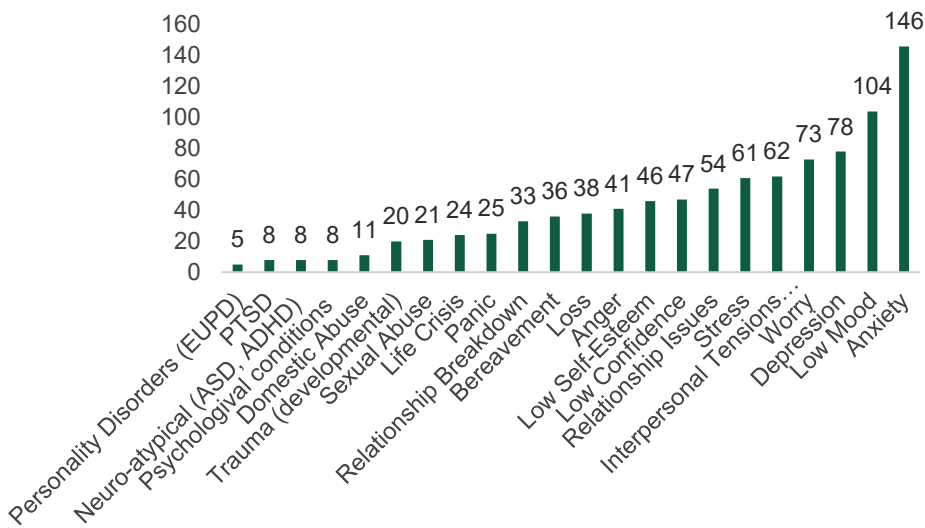


All data covers the period 01st April 2023 to 31st March 2024.

Presenting Issues

It is evident that our clients mainly present with symptoms of anxiety and low mood (Chart 6). This has not changed from previous years. The number of clients presenting more complex clinical symptoms has also increased, bringing more clinical dilemmas in treatments to the suitability of counselling services for people who have been assessed by NHS mental health services and referred to ACT as in need of longer-term therapy; a treatment which is no longer offered by many public and third sector mental health organisations and charities. At assessment stage, we offered 69% long-term therapy, 20% online therapy, 10% CBT, and 1% short-term therapy.

Chart 6: Presenting Issues

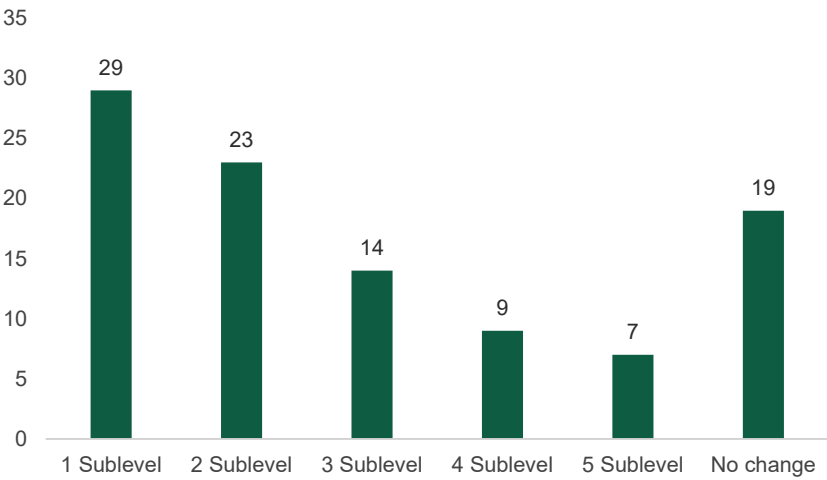


Outcomes

ACT monitors outcomes regularly throughout counselling and at the final appointment. The Core 34 form is a psychological questionnaire used by many NHS services in the UK that measures levels of anxiety, depression, and overall functioning. It classifies people according to their score into 6 sub-levels: healthy, low, mild, moderate, moderately severe, and severe. The aim is for clients to drop down to healthy scores (i.e., in the non-clinical range) and a drop of at least 1 sublevel indicates clinical change. The data we have analysed in previous years shows that clients typically need to have around 20-24 sessions to achieve lasting improvement.

Over 80% of clients have completed pre, mid and post Core 34 form. The analysis of the data presented indicates that longer term therapy is proven to be effective with a reliable change of at least one sublevel. Around 70% of clients have shown this change from their collected scores (Chart 7). The change has been measured over the average period of 24 sessions as the clients were able to complete Core 34 forms at the start of therapy, after 12 sessions and at the end of the intervention, usually around 24 sessions. None of the clients have clinically deteriorated during the interventions. Only 0.5% of clients sought therapy again after 6 months from completing their first intervention with us, whether it was short or long-term therapy. In some cases, the clients felt they were not ready to explore their issues further and exited therapy prematurely, and then decided to start again after a break.

Chart 7: Clinical Outcomes



Feedback

At discharge, clients and counsellors leaving their placements are asked to complete an evaluation questionnaire, which gives them the opportunity to provide feedback to ACT. Below are some examples of feedback we have received, both from clients and therapists leaving their placements:

Client:

“I have found the counselling experience through ACT hugely beneficial and have already recommended it to friends. My journey has been slightly unusual in that my original counsellor had to leave unexpectedly part way through our sessions. I was contacted by a manager talking me through my options and, even though there was a break in my therapy and a slight delay to restarting, I was happy with the way this was managed and communicated.

I have subsequently had counselling sessions with another counsellor who has a different style. Although there was an adjustment to the change of personality and approach, I very quickly realised that that counsellor was very knowledgeable and had an amazing ability to quickly understand the key issues or challenges in the room. She was incredibly skilled at getting to the core of an issue, in summarising long conversations and being able to bring me back to key issues or questions. I also found addressing the feelings in the room on occasion very helpful. I have enjoyed working with my counsellor and will miss our sessions together.

So even though my journey was unconventional, ultimately, I feel very lucky to have been able to work with two different and skilled therapists. Both have helped me in different ways, and I am hugely grateful to both and to ACT for helping me to move forward.”

Therapist:

“In so many ways my experience at ACT has been formative and valued and has substantially shaped me as a practitioner. My knowledge, competence and confidence grew as a result of my time with you – from facing clients in the therapy room and developing skills as an assessor to my bi-weekly supervision, in particular with my supervisor, who has been a wonderfully supportive mentor”

Client Feedback to ACT Therapist:

“I just wanted to say thank you so much for all of your help over the past 8 months. The whole time I felt like you listened to what I was saying and really took the time to understand. I just wanted to say that I owe so much to you, if someone could have shown me how I would be now, 8 months ago, I wouldn't have believed it at all. I just wanted to express my gratitude and let you know that you are really are good at your job.”

Client Feedback to ACT Team:

“To everyone at ACT, I would like to say a big thank you for your service you provide, changing people's lives. You all should be so proud. Thank you.”



Clinical Provision

ACT offers a wide range of therapies, and an explanation of the differences between different models of working can be found on our [website](#).

During 2023/2024, we offered 4,714 sessions with over 80% clients’ attendance. The average length of therapy was between 24 and 30 sessions. At assessment stage, we continue to offer CBT, short and long therapy based on a variety of approaches including person centred, psychodynamic, integrative and Gestalt. As stated above, 70% of our clients achieved positive outcomes at the end of the interventions.

We continued to offer therapy for the deaf fully funded by the NHS. Referrals are received by GPs who seek funding via an application to their local Integrated Commissioning Board. Once funding is granted, the clients access free sessions with our qualified deaf psychotherapist who speaks BSL. Last year, we received 4 referrals from GPs in Bromley and Lewisham. The clients (age ranging 32-68, Black British and White British) all presented with depression and anxiety and were offered short to medium term psychotherapy (12 to 24 sessions).The outcome measures generally showed significant improvement at the end of the interventions. Clinical outcomes are shared with GPs and commissioners after discharge.

Chart 8: Client Cases

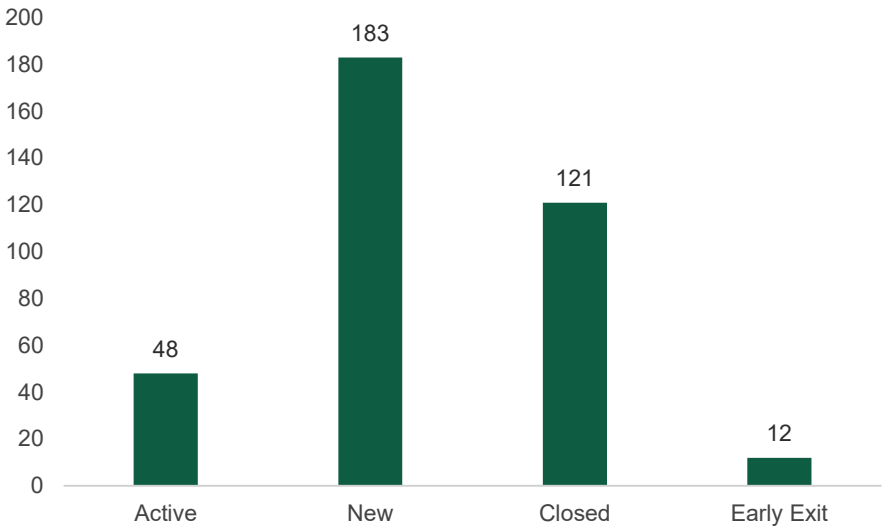
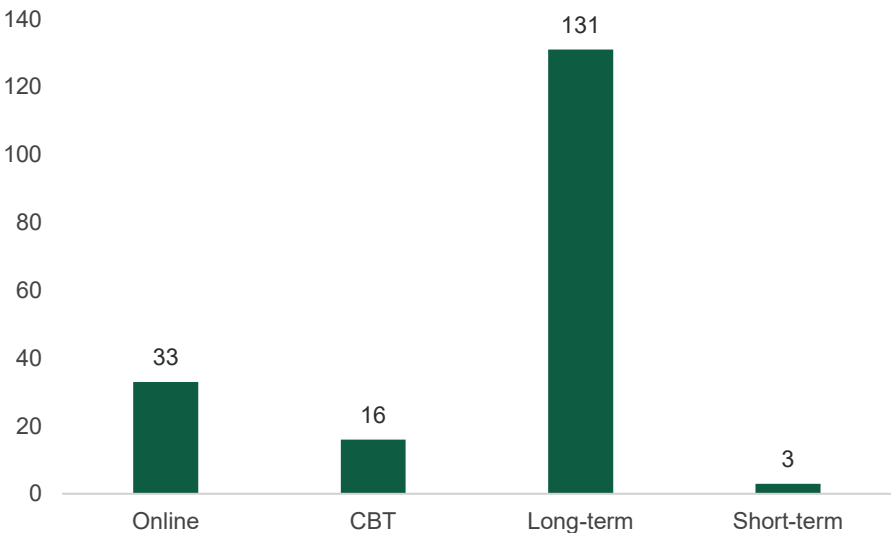


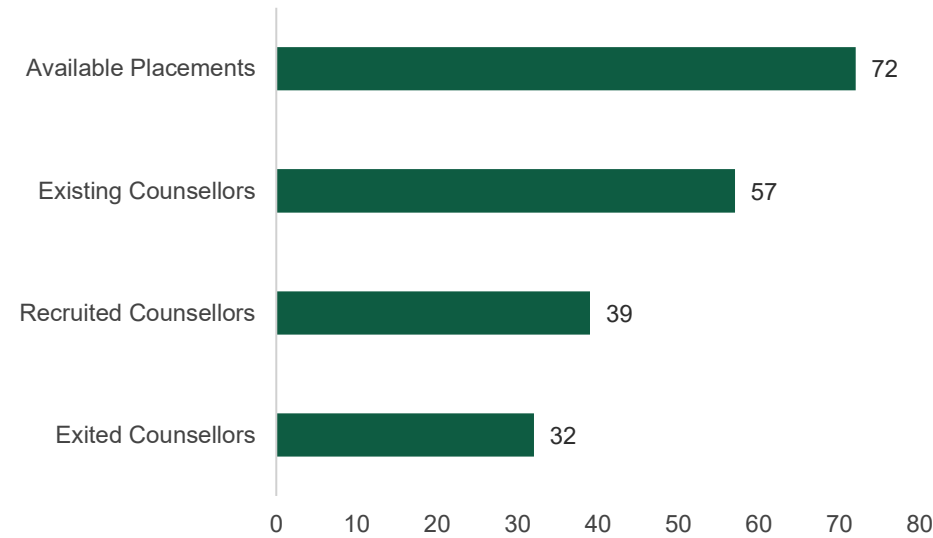
Chart 9: Therapy Offered



All data covers the period 01st April 2023 to 31st March 2024.

ACT provides high-quality clinical placements for therapist and counsellors in training or working towards accreditation to a professional body. In the year 2023/2024, many trainees came from London and Kent based training colleges/universities. This enables us to offer a range of interventions that ensure the most suitable therapeutic provision for clients. We have also offered clinical supervision to staff and volunteers from local charities including Lewisham, Greenwich & Bromley Mind, Together for Mental Wellbeing Southwark and Lewisham.

Chart 10: Clinical Placements



Money Matters

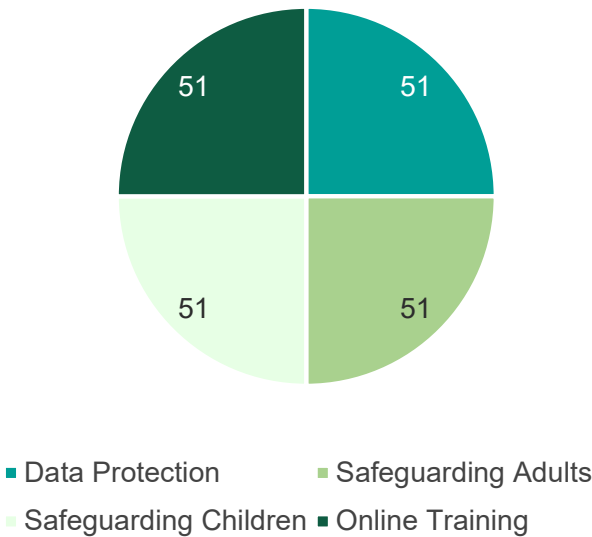
A major factor that influences access is the cost of therapy. The provision of accessible counselling and therapy is at the cornerstone of ACT’s ethos. In comparison with local private therapy (which ranges around £60-£90 per appointment) ACT provides a very cost-attractive service for our local community and in the 2023/2024 financial year, we offered counselling & therapy for a contribution as low as £22 per appointment for clients who are on a low income. We continue to seek local funding and grants to be able to offer the lowest fee scheme for clients on benefits or pension.

Training and Development

As part of the training policy and clinical governance, we request paid staff and volunteers to provide evidence of continuing professional development (CPD) and complete mandatory training on safeguarding children and adults, data protection/ GDPR and working online. Completion of training and CPD is monitored by the Clinical and Management team via appraisals, supervision, line management meetings, and clinical audits.



Chart 11: Number of Counsellors Trained



Structure, Governance and Management

ACT is a charity and company limited by guarantee which has no share capital. Each Trustee undertakes to contribute a sum not exceeding £10 in the event of ACT being unable to meet its liabilities. The Trustees bring a variety of skills and experience to the Board, providing knowledgeable leadership. The Board has ultimate responsibility for directing the affairs of ACT and ensuring that it is solvent, well-run, and meets its charitable objects. Trustees are elected to serve for a period of three years after which they retire by rotation and can be re-elected. There is no maximum number of Trustees but there is a minimum of three.

Name	Resigned
Venetia Cooper (Chair from 02 September 2022)	
Charlotte Prior (Treasurer)	
Samantha Merry	
Christopher Barrett	
Laura Wodehouse	
Frances Westerman (Advisor to the Board)	

Financial Review

The financial year 2023/2024 has seen ACT invest money into the upgrading and refurbishment of the office and counselling rooms to make it a more welcoming environment for clients. This did lead us to go over budget for the year, as the costs were greater than expected, but as the refurbishment comes to an end in the new financial year, we hope to see the finances break even each month and reach the new budget target for the 2024/2025 financial year.

We have continued working with the financial system that was implemented in September 2022, which has been a huge asset to ACT as it enables us to keep a better track of expenses and client debts.

The use of this system has resulted in outstanding payments from clients kept to a minimum of between 1-3% each month, which previously could reach up to 14%.

As ACT continues to go from strength to strength, we aim to increase the number of counsellors to 72 and then in turn the number of clients to 200, which should lead to an increase in income each month. This extra income can then be invested in office equipment and the team to support ACT's growth and expansion.

A copy of the accounts for 2023/2024 has been approved by the Trustees and has been independently examined by an independent company.

Financial Reserves Policy

The Financial Reserves Policy was updated to include more accurate figures to ensure that a sum of funds is readily available if:

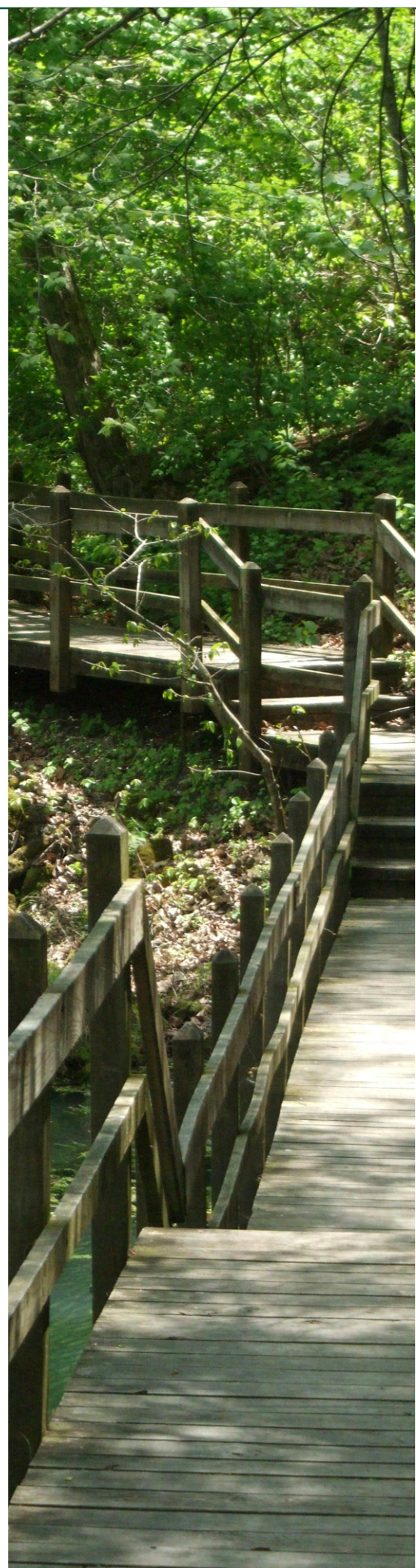
- A sum is needed to cover the risk of unplanned closure of the charity, and mitigating the impact of any such unplanned closure for our beneficiaries, staff and volunteers; or
- Potential shocks occur. ACT believes it is prudent to have readily accessible liquid assets that could be used if needed, and having reserves strengthens ACT's resilience to financial shocks.

The reserves policy includes 6 months' rent, plus an additional contingency of 20% of annual relevant costs in case of shocks, as well as end of organisation costs such as liquidation fees, redundancies and building refurbishment costs. The year 2020 was chosen to base our cost estimations on, given that provided a good indication of the balance sheet under a severe shock.

ACT has also set a maximum level of reserves, which is the minimum reserves plus an additional 10% of the annual relevant costs. This level was set based on a pragmatic estimate of the likely required contingency and recognises that if reserves are significantly above target, ACT is unlikely to be acting in the best interests of its current beneficiaries relative to future beneficiaries.

The reserves may only be drawn down for the following reasons:

- ACT being closed as a charity
- To make unbudgeted payments in support of ACT's charitable objectives or in the face of an unexpected drop in revenue unmatched by reduced spending requirements. This would only be in exceptional circumstances, and only then if the Trustees were confident about the long-term



resilience of the organisation, hence the likelihood of being able to make the figure back up to the minimum level within a reasonable timeframe.

This policy was approved by the Trustees and signed by the Chair of Trustees and Treasurer.

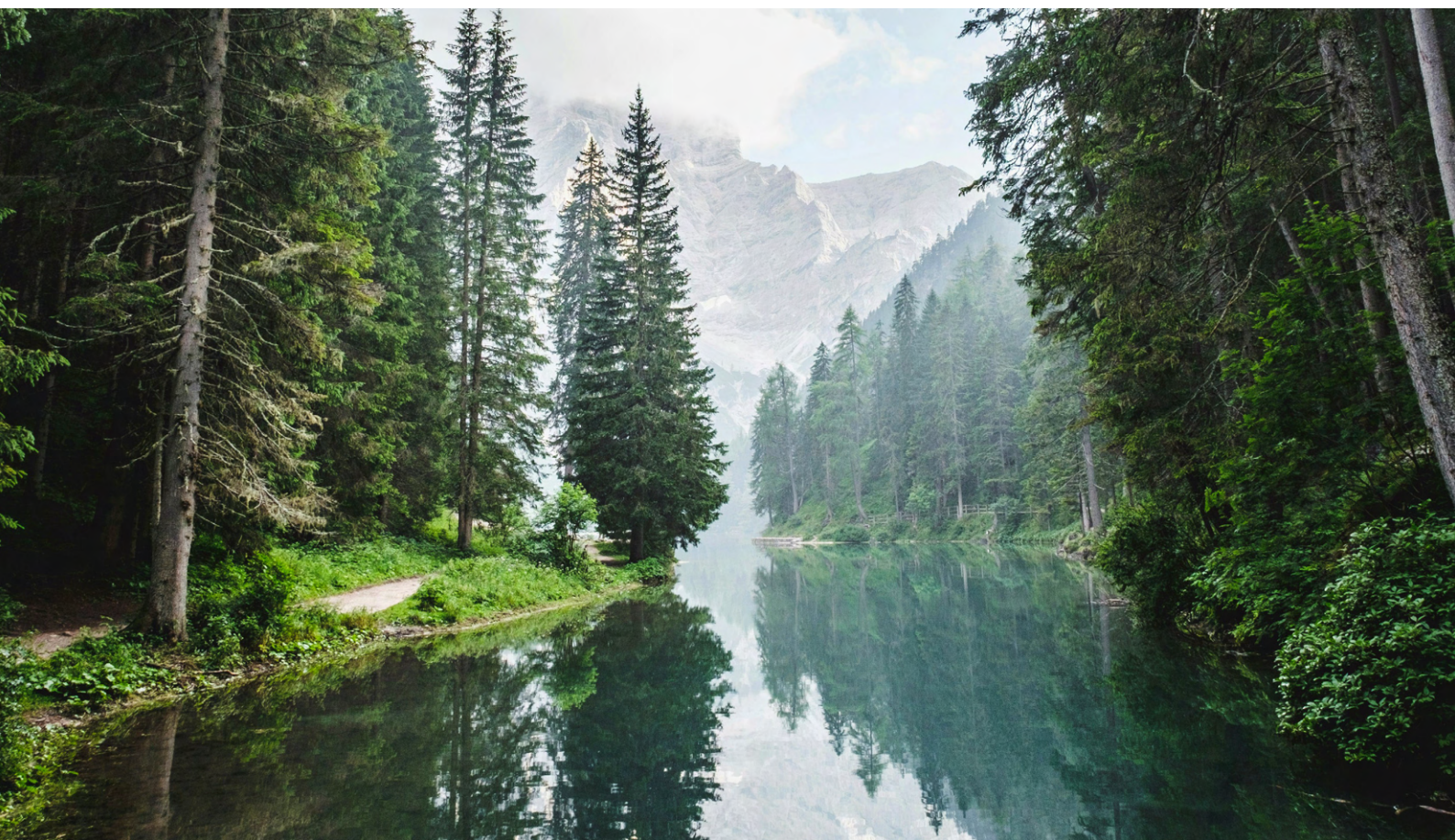
Financial Risk Management.

The Trustees actively review the major risks that the Charity faces on a regular basis, such as the financial viability of the organisation and the subsequent impact on staff and volunteers due to any lack of confidence and uncertainty about the future. Other risks that are regularly monitored include those that cover the professional reputation of ACT, such as a loss of confidence due to lengthy waiting lists and client numbers consequently dropping, or the impact on staff's confidence and competence due to the increased complexity in clients who are referred to our services, and risks relating to data protection and confidentiality. The Trustees have dealt with these risks by having adequate levels of reserves, taking out appropriate insurances and by setting policies, procedures and training that meet legislative and good practice requirements.

Fundraising

In 2023/2024 we were commissioned by the South London Integrated Commissioning Board to offer free therapy to deaf patients, and by Bromley, Greenwich/Lewisham Mind and Together for Mental Wellbeing Southwark and Lewisham to offer supervision to their teams. This was used to offer counselling with below market rate charges to wider communities.

We continued to seek funding by applying to local and national small grants. Our objective was to be awarded a grant to offer free therapy sessions to community groups where access to therapy is prevented by isolation and/or social-economic status.



Independent Examiner's Report to the Trustees of Accessible Counselling and Therapy Limited ('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

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.

DocuSigned by:

546B8EF59938436...

Dr Shona F Wardrop C.A.

The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 13 December 2024 | 16:47 GMT

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2024

		Unrestricted Funds	Various Restricted Funds	2024	2023
				Total Funds	Total Funds
	Notes	£	£	£	£
Income and Endowments From					
Donations and Legacies		559	-	559	1,082
Charitable Activities	3				
Counselling		149,635	-	149,635	147,044
Investment Income	2	1,234	-	1,234	414
Other Income		-	-	-	47
Total		151,428	-	151,428	148,587
Expenditure On					
Charitable Activities	4				
Counselling		173,371	-	173,371	173,490
Net Income (Expenditure)		(21,943)	-	(21,943)	(24,903)
Reconciliation of Funds					
Total Funds Brought Forward		103,373	-	103,373	128,276
Total Funds Carried Forward		81,430	-	81,430	103,373

The notes form part of these financial statements



Balance Sheet

31 March 2024

		Unrestricted Funds	Various Restricted Funds	2024 Total Funds	2023 Total Funds
	Notes	£	£	£	£
Fixed Assets					
Intangible Assets	9	2,618	-	2,618	3,054
Current Assets					
Debtors	10	10,182	-	10,182	2,954
Cash at Bank and In Hand		70,690	-	70,690	103,450
		<u>80,872</u>	<u>-</u>	<u>80,872</u>	<u>106,404</u>
Creditors					
Amounts Falling Due Within One Year	11	<u>(2,060)</u>	<u>-</u>	<u>(2,060)</u>	<u>(6,085)</u>
Net Current Assets		<u>78,812</u>	<u>-</u>	<u>78,812</u>	<u>100,319</u>
Total Assets Less Current Liabilities		<u>81,430</u>	<u>-</u>	<u>81,430</u>	<u>103,373</u>
Net Assets		<u>81,430</u>	<u>-</u>	<u>81,430</u>	<u>103,373</u>
Funds					
Unrestricted Funds	12			<u>81,430</u>	<u>103,373</u>
Total Funds				<u>81,430</u>	<u>103,373</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.

Balance Sheet - Continued

31 March 2024

The trustees acknowledge their responsibilities for

1. ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
2. 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 12th December 2024 and were signed on its behalf by:

Signed by:



E442CACE5CFF4BD

Charlotte Prior - Trustee

The notes form part of these financial statements



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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The financial statements have been prepared on a going concern basis. The trustees have considered all relevant information, including annual budgets, forecast future cash flows and the impact of subsequent events in making their assessment.

Critical accounting judgements and key sources of estimation uncertainty in the application of the charity's accounting policies the trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

There were no significant estimates or judgements required in these accounts other than to estimate the life of certain intangible assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Computer software

Computer Software

Depreciated over 8 years straight line

Notes to the Financial Statements - Continued
For the Year Ended 31 March 2024

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

	2024	2023
	£	£
2. Investment Income		
Deposit Account Interest	1,234	414
3. Income from Charitable Activities		
Services and Fees	Activity Counselling 149,635	147,044
4. Charitable Activities Costs		
Counselling		Direct Costs 173,371
5. Net Income/(Expenditure)		
Net income/expenditure is stated after charging/ (crediting):		
Computer Software Amortisation	436	436

6. 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.

Notes to the Financial Statements - Continued

For the Year Ended 31 March 2024

	2024	2023
	£	£
7. Staff Costs		
Wages and Salaries	81,917	68,787
Employers NI	312	4,478
Pension Contributions	3,390	690
	<u>85,619</u>	<u>73,955</u>
Employers national insurance in 2024 is stated net of the £5,000 employers national insurance allowance.		
The average monthly number of employees during the year was as follows:		
Employees (part and full time)	<u>4</u>	<u>3</u>

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

The remuneration of the key management personnel, including employers NI and pension contributions was £35,365 (2023; £31,663).

8. Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Various Restricted Funds	Total Funds
	£	£	£
<i>Income and Endowments From</i>			
Donations and Legacies	1,082	-	1,082
<i>Charitable Activities</i>			
Counselling	147,044	-	147,044
Investment Income	414	-	414
Other Income	47	-	47
Total	<u>148,587</u>	<u>-</u>	<u>148,587</u>
<i>Expenditure On</i>			
<i>Charitable Activities</i>			
Counselling	161,951	11,539	173,490
Net Income/(Expenditure)	(13,364)	(11,539)	(24,903)
<i>Reconciliation of Funds</i>			
Total Funds Brought Forward	116,737	11,539	128,276
Total Funds Carried Forward	<u>103,373</u>	<u>-</u>	<u>103,373</u>

Notes to the Financial Statements - Continued

For the Year Ended 31 March 2024

Computer
Software
£

9. Intangible Fixed Assets

Cost

At 1 April 2023 and 31 March 2024

3,490

Amortisation

At 1 April 2023

436

Charge for Year

436

At 31 March 2024

872

Net Book Value

At 31 March 2024

2,618

At 31 March 2023

3,054

10. Debtors: Amounts Falling Due Within One Year

	2024 £	2023 £
Trade Debtors	11,706	2,954
Bad Debt Provision	(4,224)	-
Other Debtors	2,700	-
	<u>10,182</u>	<u>2,954</u>

11. Creditors: Amounts Falling Due Within One Year

Trade Creditors	260	-
Accrued Expenses	1,800	6,085
	<u>2,060</u>	<u>6,085</u>

12. Movement in Funds

	At 01/04/2023 £	Net Move- ment in Funds £	At 31/03/2024 £
Unrestricted Funds			
General Funds	103,373	(21,943)	81,430
Total Funds	<u>103,373</u>	<u>(21,943)</u>	<u>81,430</u>

Notes to the Financial Statements - Continued

For the Year Ended 31 March 2024

12. Movement in Funds - Continued

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	151,428	(173,371)	(21,943)
Total Funds	151,428	(173,371)	(21,943)

Comparatives for Movement in Funds

	At 01/04/2022 £	Net Move- ment in Funds £	At 31/03/2023 £
Unrestricted Funds			
General Funds	116,737	(13,364)	103,373
Restricted Funds			
Various Restricted Funds	11,539	(11,539)	-
Total Funds	128,276	(24,903)	103,373

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Funds	148,587	(161,951)	(13,364)
Restricted Funds			
Various Restricted Funds	-	(11,539)	(11,539)
Total Funds	148,587	(173,490)	(24,903)

Notes to the Financial Statements - Continued

For the Year Ended 31 March 2024

13. Employee Benefit Obligations

The charity operates a defined contribution pension scheme for all qualifying employees with NEST with the employer contributing 4% and employees 5%. Contributions to the scheme totalled £3,390.

14. Related Party Disclosures

There were no related party transactions for the year ended 31 March 2024.



Detailed Statement of Financial Activities For the Year Ended 31 March 2024

	2024 £	2023 £
Income and Endowments		
<i>Donations and Legacies</i>		
Donations	559	1,082
<i>Investment Income</i>		
Deposit Account Interest	1,234	414
<i>Charitable Activities</i>		
Services and Fees	149,635	147,044
<i>Other Income</i>		
Training Fees and Sales	-	47
<i>Total Incoming Resources</i>	<u>151,428</u>	<u>148,587</u>
Expenditure		
<i>Charitable Activities</i>		
Wages and Staff Costs	85,620	73,995
Other Professional Services	10,345	13,877
Rent and Premises Costs	14,544	14,544
Insurances	1,719	1,759
Staff Training	253	1,004
Repairs and Maintenance	15,321	13,606
Utilities	5,293	3,587
Professional Fees	-	320
Office Costs	5,000	10,016
Advertising and Promotion	-	24
Computer Costs	3,176	2,928
Cleaning	2,181	2,265
Bank Charges	60	72
Dues and Subscriptions	4,164	854
Meals and Subsistence	-	194
Memberships	-	974
Independent Examination	1,800	1,800
Supervision Costs	20,019	20,810
Homeless Project	-	8,365
Deaf Service	3,440	2,060
Amortisation of Intangible Assets	436	436
<i>Total Resources Expended</i>	<u>173,371</u>	<u>173,490</u>
Net Expenditure	<u>(21,943)</u>	<u>(24,903)</u>



Contact



121 Masons Hill, Bromley, Kent, BR2 9HT



<https://actmentalhealth.org.uk>



020 8460 7711



team@actmentalhealth.org.uk

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