

FOCUS COUNSELLING (UK) LTD

England & Wales · Charity number 1108331

Details

Other names	FOCUS COUNSELLING LIMITED, FOCUS COUNSELLING
Status	Registered
Legal form	Charitable company
Company number	04870759
Registered	2005-03-01
Register	View on the Charity Commission register

Contact

Address	Flat 2 and 3 36 Gay Street Bath BA1 2NT
Phone	01225330096
Email	office@focusbath.com
Website	www.focusbath.com

Activities

Objects: TO RELIEVE SICKNESS AND PRESERVE AND PROTECT PHYSICAL AND MENTAL GOOD HEALTH BY THE PROVISION OF A COUNSELLING SERVICE IN BATH AND THE SURROUNDING AREA.

Activities: Focus Counselling is able to deliver a professional counselling service provided by qualified and skilled counsellors. It is able to offer support to adults and children suffering from depression, eating disorders, abuse, relationship problems, bereavement and a wide range of life crises. It is our aim to alleviate despair and suffering without religious, sexual or racial prejudice.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** BATH AND THE SURROUNDING AREA.
- Bath And North East Somerset
- Bristol City
- Somerset
- South Gloucestershire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£354,401	£404,592	-	-
2024-03-31	£410,942	£413,462	-	-
2023-03-31	£399,008	£392,089	-	-
2022-03-31	£345,105	£325,660	-	-
2021-03-31	£330,793	£311,726	-	-

Trustees

Name	Role	Appointed
Andrew Stafford	Chair	2021-12-05
Christine Everitt		2025-09-01
Elizabeth Sandra Whitcroft		2017-08-30
Lucia Chadwick		2004-10-28
Simon John Newton Heale		2020-04-01
Suzanne Dewey		2024-09-01

Accounts

REGISTERED COMPANY NUMBER: 04870759 (England and Wales)
REGISTERED CHARITY NUMBER: 1108331

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
FOCUS COUNSELLING (UK) LTD

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

FOCUS COUNSELLING (UK) LTD

**Contents of the Financial Statements
for the year ended 31 March 2025**

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FOCUS COUNSELLING (UK) LTD

Report of the Trustees for the year ended 31 March 2025

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 2025. 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).

Objectives and aims

Focus Counselling was founded in Bath in 1999 in response to an identified need for affordable, professional counselling services for local people. At the time, people in distress were unable to access counselling services unless they could afford to pay. This meant that those on the lowest incomes, or who were unemployed, were unable to receive the support they desperately needed.

Over the years Focus Counselling have built a strong track record of raising donations to fund counselling for people who cannot afford the fees. It has also been successful in building up reserves to enable the charity to continue providing services to its clients on a consistent basis even when dealing with unexpected external shocks such as the Covid pandemic.

Focus Counselling provides professional subsidised one to one counselling for children and young people, adults, families and couples in Bath and Frome and, more recently Wells. Its aim is to improve the emotional and mental well-being of residents in need by putting counselling within the financial reach of all those who would not otherwise be able to afford it. Its services are delivered within the context of a Person-Centred, Christian ethos, which takes people's spirituality seriously and respects the views of those with other faiths or none. Clients can talk freely and confidentially without fear of being judged. Its counsellors listen, empathise, and empower people to explore ways of making real change in their lives.

Following an initial assessment session lasting approximately 30 minutes, clients are referred to a professional, experienced counsellor to help clients with their mental health problems. Drawing from a large pool of qualified and experienced sessional counsellors enables the charity to respond to referrals immediately and match clients to counsellors.

During the year Helen Marton stepped down as CEO after 8 years of service to the charity. We were sad to see her go but were delighted to appoint Lucia Chadwick to replace her. Lucia had set up and successfully developed our Frome Office and was the perfect candidate to take on this responsibility. The results for the year are testament to the efforts and success of Lucia and the whole team.

Focus Counselling has offices for several years in Bath and Frome. An office in Wells was opened recently to meet local demand and has already become successful and financially viable. The charity has a counselling presence in several schools in Bath and Wells. It offers a free Adult Eating Disorders Support Group, a free Young Person's Eating Disorder's Group and Spiritual Direction.

Focus Counselling has built a strong reputation in the areas where it operates and has established excellent working relationships with local agencies, schools, and other service providers; it is widely known and trusted. It receives referrals from GPs, schools, social care teams, churches, Talking Therapies, CAMHS, NHS, local charities including YMCA/Foodbanks/homeless charities (Genesis Trust and Julian House) and Bath MIND. Adults and young people also self-refer. The charity is supervised by an experienced Board of Trustees. Focus Counselling now contracts with more than 38 professional counsellors and 19 trainees who between them handle on average nearly 600 counselling sessions a month plus providing services to many local schools and other mental health support groups and drop ins.

The charity raised £63,688 during the past financial year in the form of donations which allowed it to provide discounted fees to approximately 71% of clients, excluding schools. Over the last twelve months, it has provided nearly 10,000 hours of counselling in total across the community and the schools.

The charity remains in a financially strong position with healthy cash balances and a robust balance sheet and is therefore well positioned for the future.

Focus Counselling will continue to support the communities it serves and will seek to build on its existing strong and efficient base.

FOCUS COUNSELLING (UK) LTD

Report of the Trustees for the year ended 31 March 2025

Public benefit

The trustees believe that they and the charity have met their charitable objective and that the charity continues to provide an appropriate public benefit.

FINANCIAL REVIEW

Reserves policy

Purpose of the policy

The purpose of this policy is to set out how Focus Counselling manages its reserves to ensure financial stability, sustainability, and continuity of service delivery.

As a charity providing affordable, professional counselling and mental-health support across Bath, Frome and Wells, we depend on a blend of earned income, grants, and donations. Holding appropriate reserves enables us to respond to fluctuations in funding, meet unexpected costs, and safeguard our ability to provide consistent support to our clients and community.

Definition of Reserves

Reserves are the part of the charity's unrestricted funds that are freely available to spend on any of our charitable purposes. They exclude:

- Restricted funds that can only be used for a specific purpose.
- Designated funds that trustees have set aside for particular projects.
- Fixed assets such as property and equipment.
- Funds tied up in working capital (e.g. pre-paid costs or debtors).

Target Level of Reserves

The Trustees aim to maintain free reserves equivalent to between three and six months of core operating expenditure.

This level has been chosen to:

- Ensure the charity can continue essential counselling and mental-health services in the event of a significant drop in income or a delay in grant payments.
- Provide flexibility to manage unforeseen costs such as emergency repairs, staffing changes, or service interruptions.
- Allow time for trustees to implement contingency plans or secure alternative funding if necessary.

Based on current expenditure levels, this equates to a basic target of £60,000.

Current Position

At the end of the financial year ended 31st March 2025, Focus Counselling held free reserves of approximately £111,000, which is above the target range. The Trustees recognise the importance of rebuilding reserves to the desired level and will monitor progress towards this goal as part of regular financial reporting.

Monitoring and Review

- Any decision to draw on or build up reserves will be documented in the Board minutes, and any decisions will be linked to the charity's strategy and risk management.
- The target range will be reviewed annually to ensure it remains appropriate in light of changes to the charity's size, structure, and funding environment.

Responsibility

The Board of Trustees holds overall responsibility for maintaining an appropriate level of reserves. The Chief Executive Officer and Trustee with Finance responsibility are responsible for monitoring financial performance, forecasting, and advising the Board on reserve levels and cash-flow risks.

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.

FOCUS COUNSELLING (UK) LTD

**Report of the Trustees
for the year ended 31 March 2025**

Members liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04870759 (England and Wales)

Registered Charity number

1108331

Registered office

Flats 2 and 3
36 Gay Street
Bath
Somerset
BA1 2NT

Trustees

E W G Bayntun-Coward (resigned 18.9.24)
M J Fairbeard (resigned 1.5.24)
S Whitcroft
S J N Heale
A J Stafford (Chair)
P Critchley (resigned 10.7.25)
S Dewey (appointed 8.8.24)
C Everitt (appointed 1.9.25)

Company Secretary

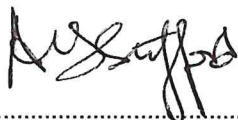
J E Burgess

Independent Examiner

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17/12/2025 and signed on its behalf by:



.....
A J Stafford (Chair) - Trustee

**Independent Examiner's Report to the Trustees of
Focus Counselling (UK) Ltd**

Independent examiner's report to the trustees of Focus Counselling (UK) Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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.



Catherine Edwards

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date:17/12/25.....

FOCUS COUNSELLING (UK) LTD

**Statement of Financial Activities
for the year ended 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,161	7,527	63,688	68,534
Charitable activities					
Fees for counselling		282,776	-	282,776	260,587
Investment income	3	<u>7,937</u>	<u>-</u>	<u>7,937</u>	<u>209</u>
Total		<u>346,874</u>	<u>7,527</u>	<u>354,401</u>	<u>329,330</u>
 EXPENDITURE ON					
Raising funds		970	-	970	1,504
Charitable activities					
Charitable activities		385,033	17,692	402,725	328,581
Other		<u>897</u>	<u>-</u>	<u>897</u>	<u>1,765</u>
Total		<u>386,900</u>	<u>17,692</u>	<u>404,592</u>	<u>331,850</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(40,026) <u>5,852</u>	(10,165) <u>(5,852)</u>	(50,191) <u>-</u>	(2,520) <u>-</u>
Net movement in funds		(34,174)	(16,017)	(50,191)	(2,520)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>145,609</u>	<u>24,392</u>	<u>170,001</u>	<u>172,521</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>111,435</u></u>	<u><u>8,375</u></u>	<u><u>119,810</u></u>	<u><u>170,001</u></u>

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Balance Sheet 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	8	1,145	-	1,145	2,042
CURRENT ASSETS					
Debtors	9	14,173	-	14,173	12,131
Cash at bank		<u>108,170</u>	<u>8,375</u>	<u>116,545</u>	<u>168,329</u>
		122,343	8,375	130,718	180,460
CREDITORS					
Amounts falling due within one year	10	(12,053)	-	(12,053)	(12,501)
NET CURRENT ASSETS		<u>110,290</u>	<u>8,375</u>	<u>118,665</u>	<u>167,959</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>111,435</u>	<u>8,375</u>	<u>119,810</u>	<u>170,001</u>
NET ASSETS		<u>111,435</u>	<u>8,375</u>	<u>119,810</u>	<u>170,001</u>
FUNDS	11				
Unrestricted funds				111,435	145,609
Restricted funds				<u>8,375</u>	<u>24,392</u>
TOTAL FUNDS				<u>119,810</u>	<u>170,001</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

FOCUS COUNSELLING (UK) LTD

Balance Sheet - continued
31 March 2025

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 17/12/2025 and were signed on its behalf by:



.....
A J Stafford (Chair) - Trustee

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements for the year ended 31 March 2025

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, 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

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.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	2025	2024 as restated
	£	£
Donations	<u>63,688</u>	<u>68,534</u>

3. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Interest received	<u>7,937</u>	<u>209</u>

4. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £897 (2024 - £1,765)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	Year End 31.03.25 Nos	Year End 31.03.24 Nos
Number of employees	7	5

No employee received remuneration amounting to more than £60,000 in either year.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2025

7. PRIOR YEAR ADJUSTMENT

The prior year comparative figures have been restated following a change in accounting presentation for fee income subsidies. These amounts were previously recognised on a gross basis within both 'Income from Charitable Activities' and 'Expenditure on Charitable Activities'.

To provide a more relevant representation, these subsidies are now presented net against the related fee income. This reclassification has resulted in an equal decrease to both total income and total expenditure, having no net impact on the surplus/deficit for the prior year or on the charity's closing fund balances.

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>10,632</u>
DEPRECIATION	
At 1 April 2024	8,590
Charge for year	<u>897</u>
At 31 March 2025	<u>9,487</u>
NET BOOK VALUE	
At 31 March 2025	<u>1,145</u>
At 31 March 2024	<u>2,042</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade debtors	<u>14,173</u>	<u>12,131</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade creditors	9,625	9,111
Other creditors	-	909
Accruals and deferred income	<u>2,428</u>	<u>2,481</u>
	<u>12,053</u>	<u>12,501</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2025

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	145,609	(40,026)	5,852	111,435
Restricted funds				
Children	401	-	-	401
Keynsham Residents	1,154	556	-	1,710
Frome College	2	-	-	2
Frome Rotary	-	475	-	475
Frome Town Council	3,058	(2,045)	-	1,013
Hardington Vale PC	801	133	-	934
Fairfield	4,795	(24)	(4,771)	-
St Andrews	4,850	(4,650)	1,200	1,400
Ralph Allen	5,750	(1,900)	(3,200)	650
St Gregs	2,500	(4,300)	2,000	200
Quizzes	1,081	1,590	(1,081)	1,590
	<u>24,392</u>	<u>(10,165)</u>	<u>(5,852)</u>	<u>8,375</u>
TOTAL FUNDS	<u>170,001</u>	<u>(50,191)</u>	<u>-</u>	<u>119,810</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	346,874	(386,900)	(40,026)
Restricted funds			
Keynsham Residents	1,100	(544)	556
Frome Rotary	930	(455)	475
Quartet	3,000	(3,000)	-
Frome Town Council	-	(2,045)	(2,045)
Hardington Vale PC	337	(204)	133
Fairfield	-	(24)	(24)
St Andrews	-	(4,650)	(4,650)
Ralph Allen	-	(1,900)	(1,900)
St Gregs	-	(4,300)	(4,300)
Quizzes	2,160	(570)	1,590
	<u>7,527</u>	<u>(17,692)</u>	<u>(10,165)</u>
TOTAL FUNDS	<u>354,401</u>	<u>(404,592)</u>	<u>(50,191)</u>

FOCUS COUNSELLING (UK) LTD

England & Wales - Charity number 1108331

Accounts

REGISTERED COMPANY NUMBER: 04870759 (England and Wales)
REGISTERED CHARITY NUMBER: 1108331

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
FOCUS COUNSELLING (UK) LTD

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

FOCUS COUNSELLING (UK) LTD

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for the year ended 31 March 2024**

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FOCUS COUNSELLING (UK) LTD

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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Focus Counselling, led by CEO Helen Marton, was founded in Bath in 1999 in response to an identified need for affordable, professional counselling services for local people. At the time, people in distress were unable to access counselling services unless they could afford to pay. This meant that those on the lowest incomes, or who were unemployed, were unable to receive the support they desperately needed.

Over the years Focus Counselling have built a strong track record of raising donations to fund counselling for people who cannot afford the fees. It has also been successful in building up reserves to enable the charity to continue providing services to its clients on a consistent basis even when dealing with unexpected external shocks such as the Covid pandemic.

Focus Counselling provides professional subsidised one to one counselling for children and young people, adults, families and couples in Bath and Frome and, more recently Wells. Its aim is to improve the emotional and mental well-being of residents in need by putting counselling within the financial reach of all those who would not otherwise be able to afford it. Its services are delivered within the context of a Person-Centred, Christian ethos, which takes people's spirituality seriously and respects the views of those with other faiths or none. Clients can talk freely and confidentially without fear of being judged. Its counsellors listen, empathise, and empower people to explore ways of making real change in their lives.

Following an initial assessment session lasting approximately 30 minutes, clients are referred to a professional, experienced counsellor to help clients with their mental health problems. Drawing from a large pool of qualified and experienced sessional counsellors enables the charity to respond to referrals immediately and match clients to counsellors.

Focus Counselling has offices for several years in Bath and Frome. An office in Wells was opened this year to meet local demand and has already become successful and financially viable. It has a counselling presence in several schools in Bath and Wells. It offers a free Adult Eating Disorders Support Group, a free Young Person's Eating Disorder's Group, Spiritual Direction, and a free Survivor's Group for women who have suffered sexual violence.

Focus Counselling has built a strong reputation in the areas where it operates and has established excellent working relationships with local agencies, schools, and other service providers; it is widely known and trusted. It receives referrals from GPs, schools, social care teams, churches, Talking Therapies, CAMHS, NHS, local charities including YMCA/Foodbanks/homeless charities (Genesis Trust and Julian House) and Bath MIND. Adults and young people also self-refer. The charity is supervised by an experienced Board of Trustees. Focus Counselling now contracts with more than 32 professional counsellors and 10 trainees who between them handle more than 535 counselling sessions a month and provide services to many local schools.

The charity raised £68,534 during the past financial year in the form of donations which allowed it to provide discounted fees to approximately 70% of clients. (Excluding schools) Over the last twelve months, it has provided approximately 7,870 hours of counselling in total across the community and the schools.

The charity remains in a financially strong position with healthy cash balances and a robust balance sheet and is therefore well positioned for the future.

Focus Counselling will continue to support the communities it serves and will seek to build on its existing strong and efficient base.

Public benefit

The trustees believe that they and the charity have met their charitable objective and that the charity continues to provide an appropriate public benefit.

FOCUS COUNSELLING (UK) LTD

Report of the Trustees for the year ended 31 March 2024

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.

Members liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04870759 (England and Wales)

Registered Charity number

1108331

Registered office

Oasis Church Bath
Fountain Buildings
The Paragon
Bath
BA1 5DU

Trustees

E W G Bayntun-Coward (resigned 18.9.24)
M J Fairbeard (resigned 1.5.24)
S Whitcroft
P J Smart (resigned 31.3.24)
S J N Heale
A J Stafford (Chair)
R H Garrod (resigned 2.8.23)
P Critchley
S Dewey (appointed 8.8.24)

Company Secretary

J E Burgess

Independent Examiner

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/11/2024 and signed on its behalf by:



.....
A J Stafford (Chair) - Trustee

**Independent Examiner's Report to the Trustees of
Focus Counselling (Uk) Ltd**

Independent examiner's report to the trustees of Focus Counselling (Uk) Ltd ('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.



Catherine Edwards

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date:27/11/24.....

FOCUS COUNSELLING (UK) LTD

**Statement of Financial Activities
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	61,159	7,375	68,534	79,077
Charitable activities					
Fees for counselling		342,199	-	342,199	319,644
Investment income	3	209	-	209	287
Total		<u>403,567</u>	<u>7,375</u>	<u>410,942</u>	<u>399,008</u>
EXPENDITURE ON					
Raising funds		1,504	-	1,504	1,776
Charitable activities					
Charitable activities		387,173	23,020	410,193	388,830
Other		1,765	-	1,765	1,483
Total		<u>390,442</u>	<u>23,020</u>	<u>413,462</u>	<u>392,089</u>
NET INCOME/(EXPENDITURE)		13,125	(15,645)	(2,520)	6,919
Transfers between funds	10	10,255	(10,255)	-	-
Net movement in funds		<u>23,380</u>	<u>(25,900)</u>	<u>(2,520)</u>	<u>6,919</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		122,228	50,293	172,521	165,602
TOTAL FUNDS CARRIED FORWARD		<u><u>145,608</u></u>	<u><u>24,393</u></u>	<u><u>170,001</u></u>	<u><u>172,521</u></u>

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Balance Sheet 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	2,042	-	2,042	2,400
CURRENT ASSETS					
Debtors	8	12,131	-	12,131	17,393
Cash at bank		143,937	24,392	168,329	161,143
		<u>156,068</u>	<u>24,392</u>	<u>180,460</u>	<u>178,536</u>
CREDITORS					
Amounts falling due within one year	9	(12,501)	-	(12,501)	(8,415)
NET CURRENT ASSETS		<u>143,567</u>	<u>24,392</u>	<u>167,959</u>	<u>170,121</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>145,609</u>	<u>24,392</u>	<u>170,001</u>	<u>172,521</u>
NET ASSETS		<u>145,609</u>	<u>24,392</u>	<u>170,001</u>	<u>172,521</u>
FUNDS	10				
Unrestricted funds				145,609	122,228
Restricted funds				<u>24,392</u>	<u>50,293</u>
TOTAL FUNDS				<u>170,001</u>	<u>172,521</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.

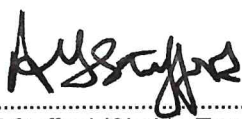
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 on2.7.11.2024..... and were signed on its behalf by:



A J Stafford (Chair) - Trustee

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

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, 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

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.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	68,534	79,077

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	209	287

4. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £1,483

5. 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.

6. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	Year End 31.03.24 Nos	Year End 31.03.23 Nos
Number of employees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

FOCUS COUNSELLING (UK) LTD

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023	9,225
Additions	1,407
At 31 March 2024	10,632
DEPRECIATION	
At 1 April 2023	6,825
Charge for year	1,765
At 31 March 2024	8,590
NET BOOK VALUE	
At 31 March 2024	2,042
At 31 March 2023	2,400

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	12,131	17,393

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	9,111	6,254
Other creditors	909	-
Accruals and deferred income	2,481	2,161
	12,501	8,415

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued **for the year ended 31 March 2024**

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	122,228	13,126	10,255	145,609
Restricted funds				
Eating Disorders	6,627	(1,895)	(4,732)	-
Children	6,826	(1,298)	(5,127)	401
Keynsham Residents	54	1,100	-	1,154
Frome College	1,250	(1,248)	-	2
Frome Rotary	974	(974)	-	-
Quartet	1,673	(2,178)	505	-
Phil Marten	345	-	(345)	-
RW Thomas (Frome only)	5	(20)	15	-
Frome Town Council	58	3,000	-	3,058
Hardington Vale PC	560	241	-	801
Fairfield	5,000	(205)	-	4,795
St Andrews	9,250	(4,400)	-	4,850
Ralph Allen	8,800	(3,050)	-	5,750
St Gregs	8,300	(5,800)	-	2,500
Quizes	571	1,081	(571)	1,081
	<u>50,293</u>	<u>(15,646)</u>	<u>(10,255)</u>	<u>24,392</u>
TOTAL FUNDS	<u>172,521</u>	<u>(2,520)</u>	<u>-</u>	<u>170,001</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	403,567	(390,441)	13,126
Restricted funds			
Eating Disorders	-	(1,895)	(1,895)
Children	-	(1,298)	(1,298)
Keynsham Residents	1,100	-	1,100
Frome College	-	(1,248)	(1,248)
Frome Rotary	545	(1,519)	(974)
Quartet	-	(2,178)	(2,178)
RW Thomas (Frome only)	-	(20)	(20)
Frome Town Council	3,000	-	3,000
Hardington Vale PC	786	(545)	241
Fairfield	-	(205)	(205)
St Andrews	-	(4,400)	(4,400)
Ralph Allen	-	(3,050)	(3,050)
St Gregs	-	(5,800)	(5,800)
Quizes	1,944	(863)	1,081
	<u>7,375</u>	<u>(23,021)</u>	<u>(15,646)</u>
TOTAL FUNDS	<u>410,942</u>	<u>(413,462)</u>	<u>(2,520)</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	118,571	3,657	122,228
Restricted funds			
Eating Disorders	9,551	(2,924)	6,627
Children	10,473	(3,647)	6,826
Keynsham Residents	54	-	54
Frome College	2,960	(1,710)	1,250
Frome Eating Disorders	1,060	(1,060)	-
Frome Rotary	29	945	974
Quartet	4,372	(2,699)	1,673
Garfield Weston	9,543	(9,543)	-
Phil Marten	5,153	(4,808)	345
R Harris (Bath only)	2,000	(2,000)	-
RW Thomas (Frome only)	708	(703)	5
Frome Town Council	1,128	(1,070)	58
Hardington Vale PC	-	560	560
Fairfield	-	5,000	5,000
St Andrews	-	9,250	9,250
Ralph Allen	-	8,800	8,800
St Gregs	-	8,300	8,300
Quizes	-	571	571
	<u>47,031</u>	<u>3,262</u>	<u>50,293</u>
TOTAL FUNDS	<u>165,602</u>	<u>6,919</u>	<u>172,521</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued **for the year ended 31 March 2024**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,132	(336,475)	3,657
Open To All	16,000	(16,000)	-
	<u>356,132</u>	<u>(352,475)</u>	<u>3,657</u>
Restricted funds			
Eating Disorders	-	(2,924)	(2,924)
Children	1,733	(5,380)	(3,647)
Frome College	-	(1,710)	(1,710)
Frome Eating Disorders	-	(1,060)	(1,060)
Frome Rotary	1,270	(325)	945
Quartet	-	(2,699)	(2,699)
Garfield Weston	-	(9,543)	(9,543)
Phil Marten	-	(4,808)	(4,808)
R Harris (Bath only)	-	(2,000)	(2,000)
RW Thomas (Frome only)	1,200	(1,903)	(703)
Frome Town Council	-	(1,070)	(1,070)
Hardington Vale PC	560	-	560
Fairfield	5,000	-	5,000
St Andrews	10,000	(750)	9,250
Ralph Allen	10,000	(1,200)	8,800
St Gregs	10,000	(1,700)	8,300
Quizes	1,850	(1,279)	571
Quiz 2023	1,263	(1,263)	-
	<u>42,876</u>	<u>(39,614)</u>	<u>3,262</u>
TOTAL FUNDS	<u>399,008</u>	<u>(392,089)</u>	<u>6,919</u>

11. RELATED PARTY DISCLOSURES

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

12. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

FOCUS COUNSELLING (UK) LTD

England & Wales - Charity number 1108331

Accounts

REGISTERED COMPANY NUMBER: 04870759 (England and Wales)
REGISTERED CHARITY NUMBER: 1108331

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
FOCUS COUNSELLING (UK) LTD

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

FOCUS COUNSELLING (UK) LTD

**Contents of the Financial Statements
for the year ended 31 March 2023**

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13

FOCUS COUNSELLING (UK) LTD

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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Focus Counselling, led by CEO Helen Marton, was founded in Bath in 1999 in response to an identified need for affordable, professional counselling services for local people. At the time, people in distress were unable to access counselling services unless they could afford to pay. This meant that those on the lowest incomes, or who were unemployed, were unable to receive the support they desperately needed.

Over the years Focus Counselling have built a strong track record of raising donations to fund counselling for people who cannot afford the fees. It has also been successful in building up reserves to enable the charity to continue providing services to its clients on a consistent basis even when dealing with unexpected external shocks such as the Covid pandemic.

Focus Counselling provides professional subsidised one to one counselling for children and young people, adults, families and couples in Bath and Frome and Wells. Its aim is to improve the emotional and mental well-being of residents in need by putting counselling within the financial reach of all those who would not otherwise be able to afford it. Its services are delivered within the context of a Person-Centred, Christian ethos, which takes people's spirituality seriously and respects the views of those with other faiths or none. Clients can talk freely and confidentially without fear of being judged. Its counsellors listen, empathise, and empower people to explore ways of making real change in their lives.

Following an initial assessment session lasting approximately 30 minutes, clients are referred to a professional, experienced counsellor to help clients with their mental health problems. Drawing from a large pool of qualified and experienced sessional counsellors enables the charity to respond to referrals immediately and match clients to counsellors.

Focus Counselling has offices in Bath, Frome and more recently Wells. It has a counselling presence in several schools in Bath and Wells. It offers a free Adult Eating Disorders Support Group, a free Young Person's Eating Disorder's Group, Spiritual Direction, and a free Survivor's Group for women who have suffered sexual violence.

Focus Counselling has a strong reputation in Bath, Frome and the surrounding areas and excellent working relationships with local agencies, schools, and other service providers; it is widely known and trusted. It receives referrals from GPs, schools, social care teams, churches, Talking Therapies, CAMHS, NHS, local charities including YMCA/Foodbanks/homeless charities (Genesis Trust and Julian House) and Bath MIND. Adults and young people also self-refer. The charity is supervised by an experienced Board of Trustees. Focus Counselling now contracts with more than 33 professional counsellors and 9 trainees who between them handle more than 550 counselling sessions a month and provide services to many local schools.

The charity raised £79,077 during the past financial year in the form of donations which allowed it to provide discounted fees to approximately 70% of clients. (Not including schools) Over the last twelve months, it has provided approximately 6800 hours of counselling in total across the community and the schools it serves despite the challenges of Covid and remote working.

The charity remains in a financially strong position with healthy cash balances and a robust balance sheet and is therefore well positioned for the future.

Public benefit

The trustees believe that they and the charity have met their charitable objective and that the charity continues to provide an appropriate public benefit.

FOCUS COUNSELLING (UK) LTD

**Report of the Trustees
for the year ended 31 March 2023**

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.

Members liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04870759 (England and Wales)

Registered Charity number

1108331

Registered office

Oasis Church Bath
Fountain Buildings
The Paragon
Bath
BA1 5DU

Trustees

E W G Bayntun-Coward
C A Chichester (resigned 29.11.22)
M J Fairbeard
S Whitcroft
P J Smart
S J N Heale
A J Stafford (Chair)
R H Garrod (appointed 19.1.23)
P Critchley (appointed 15.12.22)

Company Secretary

J E Burgess

Independent Examiner

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27th October 2023 and signed on its behalf by:



.....
A J Stafford (Chair) - Trustee

**Independent Examiner's Report to the Trustees of
Focus Counselling (Uk) Ltd**

Independent examiner's report to the trustees of Focus Counselling (Uk) Ltd ('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.



Catherine Edwards

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date: 31/10/23

FOCUS COUNSELLING (UK) LTD

**Statement of Financial Activities
for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	36,201	42,876	79,077	65,925
Charitable activities					
Fees for counselling		319,644	-	319,644	279,173
Investment income	3	287	-	287	7
Total		<u>356,132</u>	<u>42,876</u>	<u>399,008</u>	<u>345,105</u>
EXPENDITURE ON					
Raising funds		1,776	-	1,776	612
Charitable activities					
Charitable activities		349,217	39,613	388,830	323,565
Other		1,483	-	1,483	1,483
Total		<u>352,476</u>	<u>39,613</u>	<u>392,089</u>	<u>325,660</u>
NET INCOME		3,656	3,263	6,919	19,445
RECONCILIATION OF FUNDS					
Total funds brought forward		118,571	47,031	165,602	146,157
TOTAL FUNDS CARRIED FORWARD		<u><u>122,227</u></u>	<u><u>50,294</u></u>	<u><u>172,521</u></u>	<u><u>165,602</u></u>

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Balance Sheet 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	2,400	-	2,400	3,883
CURRENT ASSETS					
Debtors	8	17,393	-	17,393	17,244
Cash at bank		110,850	50,293	161,143	162,916
		<u>128,243</u>	<u>50,293</u>	<u>178,536</u>	<u>180,160</u>
CREDITORS					
Amounts falling due within one year	9	(8,415)	-	(8,415)	(18,441)
NET CURRENT ASSETS		<u>119,828</u>	<u>50,293</u>	<u>170,121</u>	<u>161,719</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,228</u>	<u>50,293</u>	<u>172,521</u>	<u>165,602</u>
NET ASSETS		<u>122,228</u>	<u>50,293</u>	<u>172,521</u>	<u>165,602</u>
FUNDS	10				
Unrestricted funds				122,228	118,571
Restricted funds				50,293	47,031
TOTAL FUNDS				<u>172,521</u>	<u>165,602</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

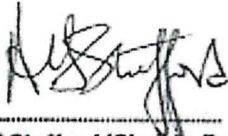
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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.

FOCUS COUNSELLING (UK) LTD

**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 27th October 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A J Stafford', written over a horizontal line.

A J Stafford (Chair) - Trustee

FOCUS COUNSELLING (UK) LTD

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, 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

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.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements – continued for the year ended 31 March 2023

1. ACCOUNTING POLICIES – continued

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	79,077	56,683
Government grants	-	9,242
	<u>79,077</u>	<u>65,925</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest received	<u>287</u>	<u>7</u>

4. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £1,483

5. 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.

FOCUS COUNSELLING (UK) LTD

**Notes to the Financial Statements – continued
for the year ended 31 March 2023**

6. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	Year End 31.03.23 Nos	Year End 31.03.22 Nos
Number of employees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	9,225
DEPRECIATION	
At 1 April 2022	5,342
Charge for year	1,483
At 31 March 2023	6,825
NET BOOK VALUE	
At 31 March 2023	2,400
At 31 March 2022	3,883

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	17,393	17,244

FOCUS COUNSELLING (UK) LTD

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	6,255	13,366
Social security and other taxes	-	2,560
Other creditors	-	355
Accruals and deferred income	2,160	2,160
	<u>8,415</u>	<u>18,441</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	118,571	3,657	122,228
Restricted funds			
Eating Disorders	9,551	(2,924)	6,627
Children	10,473	(3,647)	6,826
Keynsham Residents	54	-	54
Frome College	2,960	(1,710)	1,250
Frome Eating Disorders	1,060	(1,060)	-
Frome Rotary	29	945	974
Quartet	4,372	(2,699)	1,673
Garfield Weston	9,543	(9,543)	-
Phil Marten	5,153	(4,808)	345
R Harris (Bath only)	2,000	(2,000)	-
RW Thomas (Frome only)	708	(703)	5
Frome Town Council	1,128	(1,070)	58
Hardington Vale PC	-	560	560
Fairfield	-	5,000	5,000
St Andrews	-	9,250	9,250
Ralph Allen	-	8,800	8,800
St Greggs	-	8,300	8,300
Quiz night 2022 - Refugees	-	571	571
	<u>47,031</u>	<u>3,262</u>	<u>50,293</u>
TOTAL FUNDS	<u>165,602</u>	<u>6,919</u>	<u>172,521</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2023

10. 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	340,132	(336,475)	3,657
Open To All	16,000	(16,000)	-
	<u>356,132</u>	<u>(352,475)</u>	<u>3,657</u>
Restricted funds			
Eating Disorders	-	(2,924)	(2,924)
Children	1,733	(5,380)	(3,647)
Frome College	-	(1,710)	(1,710)
Frome Eating Disorders	-	(1,060)	(1,060)
Frome Rotary	1,270	(325)	945
Quartet	-	(2,699)	(2,699)
Garfield Weston	-	(9,543)	(9,543)
Phil Marten	-	(4,808)	(4,808)
R Harris (Bath only)	-	(2,000)	(2,000)
RW Thomas (Frome only)	1,200	(1,903)	(703)
Frome Town Council	-	(1,070)	(1,070)
Hardington Vale PC	560	-	560
Fairfield	5,000	-	5,000
St Andrews	10,000	(750)	9,250
Ralph Allen	10,000	(1,200)	8,800
St Greggs	10,000	(1,700)	8,300
Quiz night 2022 - Refugees	1,850	(1,279)	571
Quiz 2023	1,263	(1,263)	-
	<u>42,876</u>	<u>(39,614)</u>	<u>3,262</u>
TOTAL FUNDS	<u>399,008</u>	<u>(392,089)</u>	<u>6,919</u>

FOCUS COUNSELLING (UK) LTD

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	99,482	19,089	118,571
Restricted funds			
Eating Disorders	10,448	(897)	9,551
Children	12,080	(1,607)	10,473
Keynsham Residents	1,163	(1,109)	54
Frome College	3,400	(440)	2,960
Frome Eating Disorders	1,935	(875)	1,060
Frome Rotary	450	(421)	29
Quartet	-	4,372	4,372
Garfield Weston	2,900	6,643	9,543
Phil Marten	9,588	(4,435)	5,153
Relocation Grant	2,431	(2,431)	-
Somerset Community Foundation	2,280	(2,280)	-
R Harris (Bath only)	-	2,000	2,000
RW Thomas (Frome only)	-	708	708
Frome Town Council	-	1,128	1,128
	<u>46,675</u>	<u>356</u>	<u>47,031</u>
TOTAL FUNDS	<u>146,157</u>	<u>19,445</u>	<u>165,602</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,586	(301,497)	19,089
Restricted funds			
Eating Disorders	1	(898)	(897)
Children	2,856	(4,463)	(1,607)
Keynsham Residents	1,000	(2,109)	(1,109)
Frome College	-	(440)	(440)
Frome Eating Disorders	-	(875)	(875)
Frome Rotary	-	(421)	(421)
Quartet	4,445	(73)	4,372
Garfield Weston	10,000	(3,357)	6,643
Phil Marten	-	(4,435)	(4,435)
Relocation Grant	-	(2,431)	(2,431)
Somerset Community Foundation	-	(2,280)	(2,280)
R Harris (Bath only)	2,000	-	2,000
RW Thomas (Frome only)	1,851	(1,143)	708
Frome Town Council	2,366	(1,238)	1,128
	<u>24,519</u>	<u>(24,163)</u>	<u>356</u>
TOTAL FUNDS	<u><u>345,105</u></u>	<u><u>(325,660)</u></u>	<u><u>19,445</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

12. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

FOCUS COUNSELLING (UK) LTD

England & Wales - Charity number 1108331

Accounts

REGISTERED COMPANY NUMBER: 04870759 (England and Wales)
REGISTERED CHARITY NUMBER: 1108331

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
FOCUS COUNSELLING (UK) LTD**

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

FOCUS COUNSELLING (UK) LTD

**Contents of the Financial Statements
for the year ended 31 March 2022**

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12

FOCUS COUNSELLING (UK) LTD

Report of the Trustees for the year ended 31 March 2022

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 2022. 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).

OBJECTIVES AND ACTIVITIES

Focus Counselling, led by CEO Helen Marton, was founded in Bath in 1999 in response to an identified need for affordable, professional counselling services for local people. At the time, people in distress were unable to access counselling services unless they could afford to pay. This meant that those on the lowest incomes, or who were unemployed, were unable to receive the support they desperately needed.

Over the years Focus Counselling have built a strong track record of raising donations to fund counselling for people who cannot afford the fees. It has also been successful in building up reserves to enable the charity to continue providing services to its clients on a consistent basis even when dealing with unexpected external shocks such as the Covid pandemic. It is encouraging to report that Focus Counselling has come through Covid in a more robust financial position which is a reflection both of the good management of the charity but also the continuing demand for our services.

Focus Counselling provides professional subsidised one to one counselling for children and young people, adults, families and couples in Bath and Frome. Its aim is to improve the emotional and mental well-being of residents in need by putting counselling within the financial reach of all those who would not otherwise be able to afford it. Its services are delivered within the context of a Person-Centred, Christian ethos, which takes people's spirituality seriously and respects the views of those with other faiths or none. Clients can talk freely and confidentially without fear of being judged. Its counsellors listen, empathise, and empower people to explore ways of making real change in their lives.

Following an initial assessment session lasting approximately 30 minutes, clients are referred to a professional, experienced counsellor to help clients with their mental health problems. Drawing from a large pool of qualified and experienced sessional counsellors enables the charity to respond to referrals immediately and match clients to counsellors.

Focus Counselling has offices in Bath and Frome, has a counselling presence in eight schools in Bath and one in Frome. It offers a free Adult Eating Disorders Support Group, a free Young Person's Eating Disorder's Group, Spiritual Direction, and a free Survivor's Group for women who have suffered sexual violence.

Focus Counselling has a strong reputation in Bath and excellent working relationships with local agencies, schools, and service providers; it is widely known and trusted.

It receives referrals from GPs, schools, social care teams, churches, Talking Therapies, CAMHS, NHS, local charities including YMCA/Foodbanks/homeless charities (Genesis Trust and Julian House) and Bath MIND. Adults and young people also self-refer. The charity is supervised by an experienced Board of Trustees. During the course of the year, Michael Fairbeard stepped down as Chair but agreed to remain as a trustee thus allowing Focus to continue to benefit from his knowledge and experience. He was replaced by Andrew Stafford who has a long and successful business career and joined the board this year.

Focus Counselling now contracts with more than 31 professional counsellors and 5 trainees who between them handle more than 530 counselling sessions a month and provide services to 6 local schools.

The charity raised £57,500 during the past financial year in the form of donations which allowed it to provide discounted fees to approximately 70% of clients. (Not including schools)

Over the last twelve months, it has provided approximately 6600 hours of counselling in total across the community and the schools it serves despite the challenges of Covid and remote working.

Public benefit

The trustees believe that they and the charity have met their charitable objective and that the charity continues to provide an appropriate public benefit.

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.

FOCUS COUNSELLING (UK) LTD

**Report of the Trustees
for the year ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Members liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04870759 (England and Wales)

Registered Charity number
1108331

Registered office
Oasis Church Bath
Fountain Buildings
The Paragon
Bath
BA1 5DU

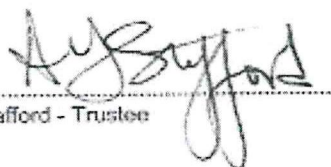
Trustees
E W G Bayntun-Coward
Ms C A Chichester
M J Fairbeard
Ms S Whitcroft
P J Smart
S J N Heale
A J Stafford (appointed 8.12.21)

Company Secretary
Ms J E Burgess

Independent Examiner
Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24th October 2022 and signed on its behalf by:


A J Stafford - Trustee

**Independent Examiner's Report to the Trustees of
Focus Counselling (Uk) Ltd**

Independent examiner's report to the trustees of Focus Counselling (Uk) Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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 registered member of ACA 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.



Catherine Edwards
ACA
Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date: 27/10/22

FOCUS COUNSELLING (UK) LTD

Statement of Financial Activities for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	41,406	24,519	65,925	91,828
Charitable activities					
Training income		-	-	-	115
Fees for counselling		279,173	-	279,173	238,823
Investment income	3	7	-	7	27
Total		<u>320,586</u>	<u>24,519</u>	<u>345,105</u>	<u>330,793</u>
EXPENDITURE ON					
Raising funds		612	-	612	1,849
Charitable activities					
Charitable activities		299,403	24,162	323,565	308,694
Other		1,483	-	1,483	1,183
Total		<u>301,498</u>	<u>24,162</u>	<u>325,660</u>	<u>311,726</u>
NET INCOME		19,088	357	19,445	19,067
RECONCILIATION OF FUNDS					
Total funds brought forward		99,482	46,675	146,157	127,090
TOTAL FUNDS CARRIED FORWARD		<u>118,570</u>	<u>47,032</u>	<u>165,602</u>	<u>146,157</u>

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Balance Sheet 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	3,883	-	3,883	3,864
CURRENT ASSETS					
Debtors	8	17,244	-	17,244	21,143
Cash at bank		115,885	47,031	162,916	129,857
		<u>133,129</u>	<u>47,031</u>	<u>180,160</u>	<u>151,000</u>
CREDITORS					
Amounts falling due within one year	9	(18,441)	-	(18,441)	(8,707)
NET CURRENT ASSETS		<u>114,688</u>	<u>47,031</u>	<u>161,719</u>	<u>142,293</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>118,571</u>	<u>47,031</u>	<u>165,602</u>	<u>146,157</u>
NET ASSETS		<u>118,571</u>	<u>47,031</u>	<u>165,602</u>	<u>146,157</u>
FUNDS	10				
Unrestricted funds				118,571	99,482
Restricted funds				<u>47,031</u>	<u>46,675</u>
TOTAL FUNDS				<u>165,602</u>	<u>146,157</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

FOCUS COUNSELLING (UK) LTD

Balance Sheet - continued
31 March 2022

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 24th October 2022 and were signed on its behalf by:


A J Stafford - Trustee

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements for the year ended 31 March 2022

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, 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

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.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations	56,683	78,621
Government grants	9,242	13,207
	<u>65,925</u>	<u>91,828</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Interest received	7	27
	<u>7</u>	<u>27</u>

4. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £1,483

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	Year End 31.03.22 Nos	Year End 31.03.21 Nos
Number of employees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2022

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021	7,723
Additions	1,502
	<u>9,225</u>
At 31 March 2022	<u>9,225</u>
DEPRECIATION	
At 1 April 2021	3,859
Charge for year	1,483
	<u>5,342</u>
At 31 March 2022	<u>5,342</u>
NET BOOK VALUE	
At 31 March 2022	<u>3,883</u>
At 31 March 2021	<u>3,864</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	17,244	16,851
Prepayments and accrued income	-	4,292
	<u>17,244</u>	<u>21,143</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	13,366	6,474
Social security and other taxes	2,560	-
Other creditors	355	49
Accruals and deferred income	2,160	2,184
	<u>18,441</u>	<u>8,707</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2022

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	99,482	19,089	118,571
Restricted funds			
Eating Disorders	10,448	(897)	9,551
Children	12,080	(1,607)	10,473
Keynsham Residents	1,163	(1,109)	54
Frome College	3,400	(440)	2,960
Frome Eating Disorders	1,935	(875)	1,060
Frome Rotary	450	(421)	29
Quartet	-	4,372	4,372
Garfield Weston	2,900	6,643	9,543
Phil Marten	9,588	(4,435)	5,153
Relocation Grant	2,431	(2,431)	-
Somerset Community Foundation	2,280	(2,280)	-
R Harris (Bath only)	-	2,000	2,000
RW Thomas (Frome only)	-	708	708
Frome Town Council	-	1,128	1,128
	<u>46,675</u>	<u>356</u>	<u>47,031</u>
TOTAL FUNDS	<u>146,157</u>	<u>19,445</u>	<u>165,602</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,586	(301,497)	19,089
Restricted funds			
Eating Disorders	1	(898)	(897)
Children	2,856	(4,463)	(1,607)
Keynsham Residents	1,000	(2,109)	(1,109)
Frome College	-	(440)	(440)
Frome Eating Disorders	-	(875)	(875)
Frome Rotary	-	(421)	(421)
Quartet	4,445	(73)	4,372
Garfield Weston	10,000	(3,357)	6,643
Phil Marten	-	(4,435)	(4,435)
Relocation Grant	-	(2,431)	(2,431)
Somerset Community Foundation	-	(2,280)	(2,280)
R Harris (Bath only)	2,000	-	2,000
RW Thomas (Frome only)	1,851	(1,143)	708
Frome Town Council	2,366	(1,238)	1,128
	<u>24,519</u>	<u>(24,163)</u>	<u>356</u>
TOTAL FUNDS	<u>345,105</u>	<u>(325,660)</u>	<u>19,445</u>

FOCUS COUNSELLING (UK) LTD

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	97,302	2,180	99,482
Open To All	176	(176)	-
	<u>97,478</u>	<u>2,004</u>	<u>99,482</u>
Restricted funds			
Eating Disorders	18,597	(8,149)	10,448
Children	6,932	5,148	12,080
Keynsham Residents	1,290	(127)	1,163
Frome College	1,200	2,200	3,400
Frome Eating Disorders	930	1,005	1,935
Frome Rotary	285	165	450
Quartet	378	(378)	-
Garfield Weston	-	2,900	2,900
Phil Marten	-	9,588	9,588
Relocation Grant	-	2,431	2,431
Somerset Community Foundation	-	2,280	2,280
	<u>29,612</u>	<u>17,063</u>	<u>46,675</u>
TOTAL FUNDS	<u>127,090</u>	<u>19,067</u>	<u>146,157</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	259,242	(257,062)	2,180
Open To All	28,622	(28,798)	(176)
	<u>287,864</u>	<u>(285,860)</u>	<u>2,004</u>
Restricted funds			
Eating Disorders	5,000	(13,149)	(8,149)
Children	7,999	(2,851)	5,148
Keynsham Residents	1,001	(1,128)	(127)
Frome College	1,200	1,000	2,200
Frome Eating Disorders	-	1,005	1,005
Frome Rotary	435	(270)	165
Quartet	-	(378)	(378)
Garfield Weston	10,001	(7,101)	2,900
Phil Marten	10,001	(413)	9,588
Relocation Grant	4,292	(1,861)	2,431
Somerset Community Foundation	3,000	(720)	2,280
	<u>42,929</u>	<u>(25,866)</u>	<u>17,063</u>
TOTAL FUNDS	<u>330,793</u>	<u>(311,726)</u>	<u>19,067</u>

FOCUS COUNSELLING (UK) LTD

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

12. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

FOCUS COUNSELLING (UK) LTD

England & Wales - Charity number 1108331

Accounts

REGISTERED COMPANY NUMBER: 04870759 (England and Wales)
REGISTERED CHARITY NUMBER: 1108331

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
FOCUS COUNSELLING (UK) LTD**

Richardson Swift
Chartered Accountants
11 Laura Place
Bath
United Kingdom
BA2 4BL

FOCUS COUNSELLING (UK) LTD

Contents of the Financial Statements for the year ended 31 March 2021

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FOCUS COUNSELLING (UK) LTD

Report of the Trustees for the year ended 31 March 2021

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 2021. 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).

OBJECTIVES AND ACTIVITIES

Public benefit

Focus Counselling, led by CEO Helen Marton, was founded in Bath in 1999 in response to an identified need for affordable, professional counselling services for local people. At the time, people in distress were unable to access counselling services unless they could afford to pay. This meant that those on the lowest incomes, or who were unemployed, were unable to receive the support they desperately needed.

Over the years we have built a strong track record of raising donations to fund counselling for people who cannot afford our fees. We have also been successful in building up reserves to enable us to continue providing services to our clients on a consistent basis even when dealing with unexpected external shocks such as the Covid pandemic.

Focus Counselling provides professional subsidised one to one counselling for children and young people, adults, families and couples in Bath and Frome. Our aim is to improve the emotional and mental well-being of residents in need by putting counselling within the financial reach of all those who would not otherwise be able to afford it. Our services are delivered within the context of a Person-Centred, Christian ethos, which takes people's spirituality seriously and respects the views of those with other faiths or none. Clients can talk freely and confidentially without fear of being judged. We listen, we empathise, and we empower people to explore ways of making real change in their lives.

Following an initial assessment session lasting approximately 30 minutes, clients are referred to one of our professional, and experienced counsellors to help clients with their mental health problems. Drawing from a large pool of qualified and experienced sessional counsellors enables us to respond to referrals immediately and match clients to counsellors.

Focus Counselling has offices in Bath and Frome, has a counselling presence in eight schools in Bath and one in Frome. We offer a free Adult Eating Disorders Support Group, a free Young Person's Eating Disorder's Group, Spiritual Direction, and a free Survivor's Group for women who have suffered sexual violence.

Focus Counselling has a strong reputation in Bath and excellent working relationships with local agencies, schools, and service providers; we are widely known and trusted. We receive referrals from GPs, schools, social care teams, churches, Talking Therapies, CAMHS, NHS, local charities including YMCA/Foodbanks/homeless charities (Genesis Trust and Julian House) and Bath MIND. Adults and young people also self-refer.

We are supervised by an experienced Board of Trustees chaired by Michael Fairbeard, the CEO of YMCA Brunel.

We now contract with more than 25 professional counsellors who between them handle more than 400 counselling sessions a month and provide services to 8 local schools.

The charity raised £91,000 during the past financial year in the form of donations and legacies (which includes over £13,000 in CJRS Government grants) This allowed us to provide discounted fees to approximately 70% of clients. (not including schools)

Over the last twelve months, we have provided approximately 6900 hours of counselling in total across the community and the schools we serve despite the challenges of Covid and remote working.

The trustees believe that they and the charity have met their charitable objective and that the charity continues to provide an appropriate public benefit.

FOCUS COUNSELLING (UK) LTD

Report of the Trustees for the year ended 31 March 2021

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.

Members liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04870759 (England and Wales)

Registered Charity number

1108331

Registered office

Oasis Church Bath
Fountain Buildings
The Paragon
Bath
BA1 5DU

Trustees

E W G Bayntun-Coward
Ms C A Chichester
M J Fairbeard (Chairperson)
Ms S Whitcroft
G M Field (resigned 1.4.20)
P J Smart
C Stafford (resigned 14.12.20)
S J N Heale (appointed 1.4.20)

Company Secretary

Ms J E Burgess

Independent Examiner

Richardson Swift
Chartered Accountants
11 Laura Place
Bath
United Kingdom
BA2 4BL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on8/12/2021..... and signed on its behalf by:


.....
M J Fairbeard - Trustee

**Independent Examiner's Report to the Trustees of
Focus Counselling (Uk) Ltd**

Independent examiner's report to the trustees of Focus Counselling (Uk) Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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 registered member of ACA 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.



Catherine Edwards
ACA
Richardson Swift Audit
11 Laura Place
Bath
United Kingdom
BA2 4BL

Date: 8/12/21.....

FOCUS COUNSELLING (UK) LTD

Statement of Financial Activities for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	48,899	42,929	91,828	86,835
Charitable activities					
Training income		115	-	115	810
Fees for counselling		238,823	-	238,823	284,412
Investment income	3	<u>27</u>	<u>-</u>	<u>27</u>	<u>44</u>
Total		287,864	42,929	330,793	372,101
EXPENDITURE ON					
Raising funds		1,849	-	1,849	3,646
Charitable activities					
Charitable activities		282,829	25,865	308,694	336,615
Other		<u>1,183</u>	<u>-</u>	<u>1,183</u>	<u>868</u>
Total		285,861	25,865	311,726	341,129
NET INCOME		2,003	17,064	19,067	30,972
RECONCILIATION OF FUNDS					
Total funds brought forward		97,478	29,612	127,090	96,118
TOTAL FUNDS CARRIED FORWARD		<u>99,481</u>	<u>46,676</u>	<u>146,157</u>	<u>127,090</u>

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Balance Sheet 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	3,864	-	3,864	3,470
CURRENT ASSETS					
Debtors	8	18,712	2,431	21,143	12,650
Cash at bank		<u>85,613</u>	<u>44,244</u>	<u>129,857</u>	<u>115,660</u>
		104,325	46,675	151,000	128,310
CREDITORS					
Amounts falling due within one year	9	(8,707)	-	(8,707)	(4,690)
NET CURRENT ASSETS		<u>95,618</u>	<u>46,675</u>	<u>142,293</u>	<u>123,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>99,482</u>	<u>46,675</u>	<u>146,157</u>	<u>127,090</u>
NET ASSETS		<u>99,482</u>	<u>46,675</u>	<u>146,157</u>	<u>127,090</u>
FUNDS	10				
Unrestricted funds				99,482	97,478
Restricted funds				<u>46,675</u>	<u>29,612</u>
TOTAL FUNDS				<u>146,157</u>	<u>127,090</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 8/12/2021 and were signed on its behalf by:


M J Fairbeard - Trustee

The notes form part of these financial statements

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements for the year ended 31 March 2021

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, 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

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.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	78,621	86,835
Government grants	<u>13,207</u>	<u>-</u>
	<u><u>91,828</u></u>	<u><u>86,835</u></u>

3. INVESTMENT INCOME

	2021 £	2020 £
Interest received	<u>27</u>	<u>44</u>

4. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £1,183.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	Year End 31.03.20 Nos	Year End 31.03.19 Nos
Number of employees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2021

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020	6,146
Additions	<u>1,577</u>
At 31 March 2021	<u>7,723</u>
DEPRECIATION	
At 1 April 2020	2,676
Charge for year	<u>1,183</u>
At 31 March 2021	<u>3,859</u>
NET BOOK VALUE	
At 31 March 2021	<u>3,864</u>
At 31 March 2020	<u>3,470</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	16,851	12,637
Other debtors	-	13
Prepayments and accrued income	<u>4,292</u>	<u>-</u>
	<u>21,143</u>	<u>12,650</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	6,474	532
Other creditors	49	1,998
Accruals and deferred income	<u>2,184</u>	<u>2,160</u>
	<u>8,707</u>	<u>4,690</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2021

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	97,302	2,180	99,482
Open To All	<u>176</u>	<u>(176)</u>	<u>-</u>
	97,478	2,004	99,482
Restricted funds			
Eating Disorders	18,597	(8,149)	10,448
Children	6,932	5,148	12,080
Keynsham Residents	1,290	(127)	1,163
Frome College	1,200	2,200	3,400
Frome Eating Disorders	930	1,005	1,935
Frome Rotary	285	165	450
Quartet	378	(378)	-
Garfield Weston	-	2,900	2,900
Phil Marten	-	9,588	9,588
Relocation Grant	-	2,431	2,431
Somerset Community Foundation	<u>-</u>	<u>2,280</u>	<u>2,280</u>
	<u>29,612</u>	<u>17,063</u>	<u>46,675</u>
TOTAL FUNDS	<u>127,090</u>	<u>19,067</u>	<u>146,157</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	259,242	(257,062)	2,180
Open To All	<u>28,622</u>	<u>(28,798)</u>	<u>(176)</u>
	287,864	(285,860)	2,004
Restricted funds			
Eating Disorders	5,000	(13,149)	(8,149)
Children	7,999	(2,851)	5,148
Keynsham Residents	1,001	(1,128)	(127)
Frome College	1,200	1,000	2,200
Frome Eating Disorders	-	1,005	1,005
Frome Rotary	435	(270)	165
Quartet	-	(378)	(378)
Garfield Weston	10,001	(7,101)	2,900
Phil Marten	10,001	(413)	9,588
Relocation Grant	4,292	(1,861)	2,431
Somerset Community Foundation	<u>3,000</u>	<u>(720)</u>	<u>2,280</u>
	<u>42,929</u>	<u>(25,866)</u>	<u>17,063</u>
TOTAL FUNDS	<u>330,793</u>	<u>(311,726)</u>	<u>19,067</u>

FOCUS COUNSELLING (UK) LTD

Notes to the Financial Statements - continued for the year ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	67,706	29,596	97,302
Open To All	<u>7,401</u>	<u>(7,225)</u>	<u>176</u>
	75,107	22,371	97,478
Restricted funds			
Eating Disorders	15,685	2,912	18,597
Children	3,728	3,204	6,932
Keynsham Residents	1,415	(125)	1,290
Ralph Allen Students	183	(183)	-
Frome College	-	1,200	1,200
Frome Eating Disorders	-	930	930
Frome Rotary	-	285	285
Quartet	<u>-</u>	<u>378</u>	<u>378</u>
	<u>21,011</u>	<u>8,601</u>	<u>29,612</u>
TOTAL FUNDS	<u>96,118</u>	<u>30,972</u>	<u>127,090</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	310,435	(280,839)	29,596
Open To All	<u>32,076</u>	<u>(39,301)</u>	<u>(7,225)</u>
	342,511	(320,140)	22,371
Restricted funds			
Eating Disorders	12,045	(9,133)	2,912
Children	11,660	(8,456)	3,204
Keynsham Residents	500	(625)	(125)
Ralph Allen Students	-	(183)	(183)
Frome College	1,200	-	1,200
Frome Eating Disorders	1,085	(155)	930
Frome Rotary	600	(315)	285
Quartet	<u>2,500</u>	<u>(2,122)</u>	<u>378</u>
	<u>29,590</u>	<u>(20,989)</u>	<u>8,601</u>
TOTAL FUNDS	<u>372,101</u>	<u>(341,129)</u>	<u>30,972</u>

FOCUS COUNSELLING (UK) LTD

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

12. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.