

Charity Number : 1133079

Company number: 07003266

THE COUNSELLING AND FAMILY CENTRE, ALTRINCHAM

(A company limited by guarantee)

Trustees' Report and Financial Statements

For the year ended 31st December 2020

Trustees' Annual Report for year ended 31st December 2019

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The Counselling and Family Centre, Altrincham

1. Legal and Administrative Information

Trustees	Appointed	Resigned
Rosalind Allison-Calvert (Chair)	1 February 2017	
Geoff Urwin	27 August 2009	
Paul Appelbe	22 April 2015	
Tony Butterworth	15 June 2016	
Anna Lowe	7 November 2018	
Hila Whitfield	11 January 2019	4 January 2021
Susan Hunt	8 March 2019	24 July 2020
Andrew Latham	8 March 2019	

Management Team

Jo Allen	Chief Executive
Rukhsana Hemani	Clinical Services Manager
Sarah Barker	CYP Services Manager
Alison Hambleton	Training Manager
Pauline Oldham	Café manager

Company Number: 07003266

Charity Number: 1133079

Registered Office:

40 Mayor's Road, Altrincham, Cheshire, WA15 9RP

Bankers:

Co-op Bank, P.O. Box 250, Delf House, Southway, Skelmersdale, WN8 6WT

HSBC, 11 Stamford New Road, Altrincham, Cheshire. WA14 1BW

Independent Examiner:

Stephanie Stevens FCA, Shaw House, 1 Shaw Street, Ashton-under-Lyne, Lancashire, OL6 6QJ

2. Structure, Governance and Management

Governing document: The Counselling and Family Centre (CFC) is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association, dated 9 November 2009.

Recruitment and appointment of trustees: CFC has a trustee recruitment and appointment process. Adverts are placed locally and nationally for trustees and networks are used. Potential trustees have an initial informal meeting with the Chief Executive and The Chair of Trustees, are given information, and invited to attend trustee meetings as an observer. If they decide they would like to become a trustee and the board consider them acceptable, they are accepted after suitable references have been received. New Trustees are given an introductory pack containing details of formal trustee responsibilities as laid down in charity and company law; CFC's memorandum and articles of association, the latest set of accounts, and they are expected to familiarise themselves with the contents of the pack.

Organisational Structure: CFC's board has no set maximum number and currently consists of six members, meeting bi-monthly. A Chief Executive is appointed by the trustees. Together with other CFC employees, the Chief Executive manages the day to day operation of the charity. The Board has identified key areas of strategic and operational focus and has nominated a 'lead' Trustee to ensure that work progresses and appropriate updates are regularly provided to the board.

Risk Management: The Trustees maintain a risk register and regularly assess the major risks identified, in particular those relating to the operation and finance of the organisation, and are satisfied that procedures and systems are in place to mitigate our exposure to risk.

CFC's strategic plan: This continues to form a part of risk management by providing a clear set of goals for the medium term (the next 3+ years) and has the following key objectives:

- To continue to focus on collaboration with other mental health and emotional well-being providers to build a high quality, flexible and truly responsive offer to those in need of support across Greater Manchester and thereby to become an 'influencer' rather than 'follower'.
- To broaden and grow existing services based at our Centre, at further local locations, and nationwide through the offer of remote support via telephone and internet to meet the changing demands of our current and potential service users
- To focus on securing additional alternative unrestricted income sources to bolster and mitigate the risks associated with grant funding and counselling income.
- To maintain a clear focus on quality provision throughout all our expansion activities.

3. Objectives and Activities

Background to CFC

The CFC was founded in 1975 in response to a local need for easily accessible support for individuals and families experiencing intolerable stress. Originally known as Family Contact Line, the charity has over 40 years' experience of delivering counselling and therapeutic support mainly, but not exclusively, in Trafford Borough. Over time the organisation has evolved in terms of the focus and

The Counselling and Family Centre, Altrincham

range of services offered, but it remains at the heart of its community providing high quality easily accessible services.

Despite our growth we remain a local charity, very much rooted in our community, and drawing from it our large number of valued volunteers who fulfil the whole spectrum of roles: trustees, counsellors, receptionists, café assistants, fundraisers, facilitators, ambassadors. Indeed, the majority of the staff team began their association with CFC as volunteers.

CFC Ethos: Vision, Mission and Values

We are committed to providing support when it is needed, as quickly as is possible and in such a way that it is easy to access, flexible in its delivery and responsive to changing needs. We are here for:

Whatever Life Throws at You

Our doors are open to everyone - we won't turn anyone away because of where they live or how much they can afford to pay. Our core service is the provision of counselling. Our qualified counselling professionals tailor the service to each individual, couple or family so that we can be here for them when they need us, for as long as they need us, and no matter what is causing the problem. We can help to find a way forward, gain in confidence, lead a happier life, and break the cycle.

We are equally as responsive, flexible and inclusive in our approach to our staff and volunteers and are justifiably proud of our diversity. We are completely blind to anything other than competence or the promise of competence. We are a team, and we all work together. Standards are high but so, we like to think, is the training and support we offer.

CFC Core Values

We have 8 Core Values that underpin everything that we do. They provide a framework for the development of a healthy team, as well as informing the design and delivery of all CFC projects.

- **Integrity** We promote a culture of honesty, trust and respect throughout the organisation
- **Teamwork** We believe that we are stronger when we work together
- **Individuals** We recognise that each and every person has unique value
- **Quality** We are an outcomes-based organisation, committed to high quality standards
- **Equality** We believe in treating everybody equally and in equal access to opportunity
- **Creativity** We believe that creativity encourages individual and organisational growth
- **Choice** We believe that choices can change everything
- **Solution focussed.** We are committed to the possibility of positive change - be that the individual or the organisation.

CFC Vision Statement

We believe that our model as a mental health charity is one that is capable of replication across a wider geographical landscape. It is a model that will stand up to scrutiny in terms of how we operate for our staff and volunteers, in the outcomes for our service users and the wider community, and in the value for money we achieve for our funders.

Current Work of CFC

CFC provides a range of services in line with its vision, mission and key organisational aims from its Centre on Mayors Road, Altrincham. Due to the Covid pandemic we have temporarily halted the

The Counselling and Family Centre, Altrincham

delivery of services in the Kath Locke Centre, Manchester, BlueSCI's centres on the Broomwood Estate and at Seymour Grove in Old Trafford, the Manchester Probation Office, CleanStart Old Trafford, Trafford Domestic Abuse Service, and with Home-Start Trafford, Salford & Wigan. Those who had been supported at these locations have been given the opportunity to continue through the provision of remote support.

We have a skilled team of over 45 counsellors, supported by 4 clinical practice supervisors who are themselves supported by the Clinical Services Manager. The background, breadth of knowledge and experience of our clinical team underpins CFC's ability to offer services in a range of languages and approaches and to ensure the best match to our service users' mental health and emotional well-being needs, and at the locations and times that fit best with the demands of their daily life.

We strive to offer a high quality professional service to all our clients, and our counselling services are accredited by the British Association for Counselling and Psychotherapy (BACP).

The majority of our clients self-refer and have a pre-start assessment. Our criteria for accepting clients are simply 'Are they psychologically available?' and 'Is there a focus for the work?' If these criteria are met and the client wishes to proceed, we offer an 8 week cycle of sessions and then re-assessment and re-contracting should the client wish to continue for longer.

Demand for CFC services grows year on year and gaps in statutory provision continue to emerge. In 2020 when we asked people how they heard about us, nearly 25% cited GPs, other NHS services and organisations commissioned to deliver a statutory mental health service

We have an internal referral procedure for clients beginning in one part of the service e.g. Couples, and finding they may be better supported in e.g. our Families service, or for clients who request a different counsellor. We offer all our services free of charge for an assessment and up to 8 counselling sessions for all households on a low income.

We offer counselling for:

- Adult Individuals
- Children and Young people
- Couples
- Families

Support groups:

- Families coping with the addiction of loved one
- Older People at risk of isolation
- Those struggling with Peri-Natal issues
- Life after Bereavement & Loss
- Mindfulness
- Managing the Menopause
- Carers of Children with special needs
- Managing Stress and Anxiety
- Community Allotment Project
- Art Club

Training:

CFC offers a range of training courses for business, counsellors and related professionals and members of the public, in addition to running a mandatory programme for everyone at CFC which includes, for example, Safeguarding and Cultural Awareness.

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The majority of training, from half day workshops to 7 day courses, is delivered by an in house team of counsellors/trainers who bring an impressive array of skills and experience to the task. We have an annual programme of 1 day to 6 week courses, and are able to produce bespoke tailored courses on request.

Community Café

- Open seven days a week
- Associated café lounge hosting a variety of community group meetings and services, for example, ACOA, Smart Recovery and U3A.

Recent developments:

This year we have begun working with The Relationship Hub, Bury, a similar but smaller charity, to bring services into alignment and thereby strengthen our support to the wider community.

We are also actively involved with The Trafford Community Collective (TCC). TCC is a member-led organisation that supports the development of the Voluntary, Community, Faith and Social Enterprise (VCFSE) sector in Trafford by promoting a collective and partnership approach to service development and delivery. The vision of the TCC sees the sector as an equal partner in improving the health and wellbeing of Trafford's residents, working with the statutory sector in taking an active part in the planning, commissioning and delivery of services. TCC has 5 sector leads across the North, West, Central and South borough neighbourhoods. CFC is the lead for South Trafford.

We have also expanded the number of schools and colleges for whom we provide 1:1 and group support.

CFC Outcomes

As a solution focused/outcomes-based organisation, it is essential that the need for any work we undertake is evidenced and that projects are deliberately designed to make an impact which can be measured.

Practically we work to achieve this through:

- A continuous 360 degree 'scrutiny loop' of procedures, policies and training programmes.
- A commitment to the challenge of an open minded approach to new thinking and developments in our therapeutic field. We require all of our clinical team to engage in continuous professional development both within and outside of the organisation.
- The continuous monitoring and evaluation of output data to ensure that where practicable we are offering a truly inclusive service and making informed decisions when we introduce change.
- The continuous monitoring and evaluation of outcome data to ensure our therapeutic efficacy and that we are making informed decisions when we introduce change.
- Building relationships with other organisations to enable us to 'add value' rather than simply replicate existing services.
- The undertaking to design and then action a longitudinal research project which will examine the efficacy of our 'talking therapy' interventions over a five year period.
- Close adherence to the best practice guidelines as drawn up by our accrediting body, The British Association of counselling & Psychotherapy.

The most frequent presenting problem continues to be anxiety and stress, followed by bereavement and loss, interpersonal relationships, depression, and trauma/abuse. Secondary problems reveal self-esteem, anger management and parenting/family problems as frequent issues.

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Despite increased demand and the pressure of switching from an exclusively face to face to a hybrid working model in a hectic 2 week period, we saw 65% of people in less than 2 weeks from their first contact with us. For those completing their therapy in 2020, the average % change in mental health scores based on the difference between the score at assessment and the score at the end of therapy was over 68% increase in well-being, over 61% increase in overall mental health and a 70% reduction in risk factors.

4. Public Benefit

We are committed to offering affordable, easy to access counselling and emotional well-being services at a time when demand is growing and statutory provision, particularly at a preventative level, is limited.

We listen to our service users, and we use their feedback to develop and refine everything we do. Most recently this has led to the development of a wider range of support groups and an allotment project. We will also be starting a second group for those at risk of social isolation and another art club, both of which are community led.

We care deeply about the whole experience. We ask everyone 'What did we do well'? Some of the responses:

- Staff are always very friendly and supportive. My counsellor is such an understanding lovely person. I really appreciate the help that she gave to me through the darkest time of my life! Thankyou
- Built great rapport and enabled me to open up at a pace appropriate for me, resulting in me getting exactly what I wanted to achieve out of the service
- The whole process was full of kind, caring people - I honestly can't fault it

2020 was an unusual year. A Global pandemic year. We suspended our volunteer and training programme and did not take on any student counsellors. Some staff were furloughed for part of the year, our café was closed and all face to face activity ceased. Our earned income disappeared overnight

Despite this, there was a huge amount of activity. The core counselling service continued and the whole Centre was re-decorated by an enthusiastic army of paint brush wielding volunteers. Internally, a WhatsApp group and an increasingly informal, chatty weekly newsletter kept the team spirits up whilst we wrestled with our work and our home lives. Our Project Development worker brought in very welcome emergency funding which stabilised our otherwise precarious position and we benefitted from new sources of earned income as a direct result of moving to remote service delivery. By the close of the year our Community café had re-opened, all team members were back from furlough and we had set in motion the counsellor recruitment and training programmes for 2021.

5. Financial Review

Income

Incoming resources in the year ended 31 December 2020 were £529,677 (2019 £419,617), an increase of 26.2%. Some 65.4% (2019 36.5%) of this was restricted income received in the form of grants. The significant increase in grants reflects the charity's success in securing emergency funding

during the pandemic when income from usual sources was greatly reduced. The remaining income comprised:

- Contributions from clients and supporters
- Rental from room hire to other community services
- Contracts with secondary and primary schools
- Training courses
- Sales from the Community café
- Receipts under the Government's Job Retention Scheme

Expenditure

Total expenditure in the year was £412,614 (2019 473,090), a decrease of 12.8%. This was largely due to staff cost savings and lower occupancy costs arising from the lockdown. There was a surplus on unrestricted funds in the year of £118,911 (2019 deficit £21,565), which when added to unrestricted funds brought forward of £49,718 and increased by a release of £3,000 from restricted funds gives total unrestricted funds of £171,629 at the year end. From this the Trustees have set aside £35,450 in two designated funds. £7,313 is to cover the depreciation of the café assets which has been funded by grants previously received. £28,136 has been put into a sinking fund which the Trustees have set up. The Trustees have had estimates produced of the building works that are likely to be necessary over the next 15 years on the property which CFC occupies to ensure that it continues to meet the standards required under its lease and under Health and Safety Regulations. The total estimated costs originally estimated over a 20 year period were £100,000, and the Trustees are therefore setting aside £5,000 per annum to ensure that there are funds available as and when the work needs to be done. After deducting these designated funds, the general fund stands at £136,180.

Reserves Policy

The objective of the Trustees' reserves policy is to protect CFC and its charitable activities by ensuring adequate liquidity such that, should the need arise, CFC is able to close down or restructure all or part of its operations whilst still meeting all its financial obligations and without compromising CFC's core services. As a result, CFC has set a target of holding unrestricted reserves equating to a minimum of three months and a maximum of six months expenditure. Total unrestricted reserves at 31 December 2020 were £171,629, which is within the parameters set by the policy.

Funds available

The onset of the Covid-19 pandemic had a significant impact on the charity's activities and resulted in a significant drop in earned income. The charity took cost saving measures, including the furlough of staff members, and successfully reduced overall expenditure whilst simultaneously taking swift action to maintain its primary mental health support service by moving the delivery from face to face to remote counselling. Additionally, CFC was successful in procuring short term Covid-19 Emergency funding from a number of grant providers such that its financial position for at least the next twelve months is secure. CFC will continue to work to secure further long term grant funding and to nurture opportunities for additional sources of earned income. The Trustees regularly review funding projections for the current and future years to ensure the organisation makes any required changes in a proactive manner should significant funding reductions be experienced.

Financial Responsibilities and Accounting Procedures

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CFC regularly reviews its financial processes and procedures to ensure that they remain appropriate to the size and nature of the charity's operations.

6. Statement of Trustees' responsibilities

Company Law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year. In preparing the accounts the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed,
- subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 3.

Company status The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up.

Independent Examiner

Stephanie Stevens was appointed as the charitable company's independent examiner for 2019 and has expressed her willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Rosalind Allison-Calvert (Chair)

14 October 2021

7. Independent Examiner's Report

To the members on the unaudited accounts of the Counselling and Family Centre for the year ended 31st December 2020.

I report on the accounts of the company for the year ended 31st December 2020, which are set out on pages 13 to 27.

Respective responsibilities of trustee and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement Report

No matters have come to my attention in the 2020 Financial Statements, which gives me

(1) reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice – Accounting and Reporting by Charities

Independent Examiner's Report (continued)

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Hobday-Stevens Chartered Accountants

14 October 2021.....

8. Financial Statements

Statement of Financial Activities (including Income and Expenditure account) for the year ending 31 December 2019

	Notes	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 2019
		£	£	£	£
Incoming resources					
Donations and grants	2	8,002	346,328	354,331	162,586
Income from charitable activities	3	172,876	-	172,876	256,951
Other income		2,471	-	2,471	80
Total incoming resources		183,349	346,328	529,677	419,617
Resources expended					
Cost of Generating Funds	4		8,555	8,555	8,543
Direct charitable expenditure	5	64,438	339,621	404,059	464,548
Total resources expended		64,438	348,176	412,614	473,090
Net movement in funds		118,911	(1,848)	117,063	(53,473)
Transfers between Funds	15	3,000	(3,000)	-	-
Total funds brought forward		49,718	89,243	138,961	192,434
Total funds carried forward	15	171,629	84,395	256,024	138,961

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

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Balance Sheet as at 31 December 2020

	Notes	2020	2019
		£	£
Fixed Assets			
Tangible Assets	11	20,120	20,244
Current Assets			
Stock		350	388
Debtors	12	17,789	18,685
Cash at bank and in hand		238,413	122,509
		256,552	141,581
Creditors: amounts falling due within one year	13	(20,648)	(22,864)
Net Current Assets			
		235,904	118,717
Net Assets			
		256,024	138,961
Unrestricted Funds	15	171,629	49,719
Restricted Funds	15	84,395	89,242
Total Funds			
		256,024	138,961

Statement of Cash Flows for the year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities:		
<i>Net Cash provided by/ (used in) operating activities</i>	124,333	(40,143)
Cash Flows from investing activities:		
Payments to acquire tangible fixed Assets	(8,429)	(20,338)
<i>Net Cash provided by/ (used in) investing activities</i>	115,904	(60,481)
 Cash and cash equivalents at the beginning of the reporting period	 122,509	 182,990
 Cash and cash equivalents at the end of the reporting period	 238,413	 122,509
 Net Income/ (expenditure) for the reporting period	 117,063	 (53,473)
Adjustments for:		
Depreciation	8,552	14,772
Decrease/ (increase) in stock	38	(164)
Decrease/ (increase) in debtors	896	(10,509)
(Decrease)/ increase in creditors	(2,216)	9,231
<i>Net Cash provided by/ (used in) operating activities</i>	124,333	(40,143)
 Analysis of cash and cash equivalents		
Cash at Bank	238,413	122,509
Total cash and cash equivalents	238,413	122,509

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The Counselling and Family Centre, Altrincham

The trustees acknowledge their responsibilities for

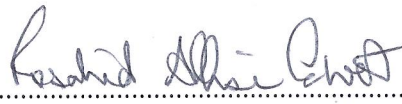
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the 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 2015).

Approved by the Board and signed on their behalf by:

Rosalind Allison-Calvert (Chair).....



Paul Appelbe (Trustee)



14 October 2021

Notes to the accounts for the year ending 31 December 2020

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the year, and in the preceding year.

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Companies Act 2006, and the 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 2015).

(b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.

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

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, contributions and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

The Counselling and Family Centre, Altrincham

(d) Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is included as part of the expenditure to which it relates.

(e) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

(f) Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £500 are not capitalised.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	Annual rate
Fixtures and fittings	25%
Computer equipment	25%
Café Equipment	25%

(g) Stock

Stock, which relates to items bought for resale in the Charity's café, is valued at the lower of cost and net realisable value.

(h) Pensions

The charity operates a stakeholder pension scheme for its staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. Details of the charity's contribution are given in Note 9 to these accounts.

The Counselling and Family Centre, Altrincham

2. Incoming resources from grants and donations

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Grants				
BBC Children in Need	-	12,237	12,237	15,242
Trafford Housing Trust	-	13,700	13,700	13,700
Trafford Housing Trust	-	50,000	50,000	-
Trafford Inclusive Communities		1,980	1,980	-
Trafford Cohesive Communities		4,780	4,780	-
Big lottery (Reaching Communities)	-	41,050	41,050	40,644
Cheadle Royal Hospital Charitable Trust	-			10,000
Henry Smith	-	-	-	37,300
Oglesby Trust	-	10,000	10,000	20,908
Trafford Partnership	-	-	-	1,944
ESF	-	3,571	3,571	-
Charities Aid Foundation		10,000	10,000	-
Big Lottery (Awards for All)	-	9,880	9,880	
Lloyds Bank	-	6,112	6,112	7,050
St James's Place	-	5,000	5,000	-
Garfield Weston	-	25,000	25,000	-
The Julia and Hans Rausching Trust		41,940	41,940	-
-Zochonis		-	-	3,000
Trafford Inclusive Neighbourhoods		-	-	1,699
Trafford Inclusive Neighbourhoods		-	-	1,800
Trafford Crisis Fund	-	2,000	2,000	-
Co-op Community Fund	-	1,326	1,326	-
Co-op	-	1,000	1,000	-
Tesco	-	500	500	-
Lottery Covid Fund	-	48,688	48,688	-
Manchester Airport	-	3,000	3,000	-
Job Retention Scheme Grants	-	45,992	45,992	
	-	346,328	346,328	153,287
Donations				
Other donations	8,002	-	8,002	9,299

The Counselling and Family Centre, Altrincham

		8,002	-	8,002	9,299
TOTAL		8,002	346,328	354,331	162,586

3. Incoming resources from charitable activities

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Counselling	121,634	-	121,634	149,156
Room hire	873	-	873	4,046
Placement contributions	15,807	-	15,807	16,900
Café Sales	30,282	-	30,282	72,245
Training	4,280	-	4,280	14,603
	172,876	-	172,876	256,951

4. Cost of Generating Funds

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Fundraising Costs	-	8,555	8,555	8,543

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5. Direct charitable expenditure

	Counselling Services	Café	Total Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£	£	£
Staff Costs						
Salaries and Wages	7,966	25,909	33,875	254,383	288,758	254,764
Café Staff	-	1,288	1,288	-	1,288	16,171
Counsellors	-	-	-	32,124	32,124	57,514
Supervision	-	-	-	14,598	14,598	21,085
Training	-	-	-	1,991	1,991	20,759
Admin Support	-	-	-	11,189	11,189	14,479
Children's Service Management	-	-	-	10,215	10,215	-
Expenses	846	-	846	-	846	1,772
	8,812	27,197	36,009	325,000	361,009	386,543
Premises Costs						
Rates	1,453	1,077	2,530	1,779	4,309	5,080
Light & Heat	(978)	2,170	1,192	2,425	3,617	6,419
Cleaning & consumables	2,057	229	2,286	-	2,286	7,152
Repairs and Maintenance	1,382	1,382	2,764	-	2,764	4,644
Insurance	2,183	728	2,911	-	2,911	2,754
	5,975	5,464	11,440	4,204	14,699	26,051
Office Costs						
IT	302	-	302	734	1,036	980
Telephone & Fax	572	-	572	1,392	1,964	2,381
Printing, postage and stationery	65	-	65	157	222	730
Equipment hire	353	-	353	857	1,210	1,210
Equipment depreciation	2,491	-	2,491	6,060	8,552	14,722
Subscriptions and licences	453	-	453	1,101	1,554	2,473
Sundry	47	-	47	114	161	-
	4,282	-	4,282	10,417	14,699	22,546
Advertising and Marketing	274	-	274	-	274	1,464
Legal and Professional	1,080	-	1,080	-	1,080	3,493
Finance Costs	891	891	1,782	-	1,782	1,334
Café Cost of Sales	-	9,572	9,572	-	9,572	23,116

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Total Costs	21,314	43,124	64,438	339,621	404,059	464,548
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6. Café

The charity has been operating a community café on its premises since March 2016. The result of the café included in the statement of financial activities on a full costs allocation basis is summarised below.

	2020			2019
	Restricted	Unrestricted	Total	
	£	£	£	£
Sales	-	30,282	30,282	72,245
Grants received	6,867	-	6,867	9,205
Total Income	6,867	30,282	37,149	81,450
Cost of Sales	-	(9,572)	(9,572)	(23,116)
Salaries and Wages	(6,867)	(20,330)	(27,197)	(40,532)
Other Costs	-	(6,355)	(6,355)	(9,577)
Net Contribution	-	(5,976)	(5,976)	8,225

7. Taxation

The charity is exempt from tax on income and gains falling within S505 of the Income & Corporation Taxes Act 1988 (ICTA 1998) or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8. Net incoming/ (outgoing) resources

	2020	2019
	£	£
This is stated after charging:		
Depreciation	8,552	14,772
Accountancy fees	1,080	1,080

9. Staff costs

	2020	2019
	£	£
Salaries and wages	268,433	236,675
Social security costs	13,202	12,485
Pension Contributions	7,124	5,604
	288,758	254,764

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No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2020	2019
Clinical	7.1	5.9
Operational	4.6	4.6
	11.7	10.5

10. Trustees' remuneration and expenses

Expenses incurred by members of the Executive Committee in connection with their work for the charity totalling £13 were reimbursed to them during the year (2019 £13).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2019 – nil).

11. Tangible Fixed Assets

	Fixtures and fittings £	Computer equipment £	Café fixtures & equipment £	Total £
COST				
At 01.01.20	8,297	5,296	56,971	70,564
Additions	7,424	432	572	8,428
Disposals	-	-	-	-
At 31.12.20	15,721	5,729	57,542	78,992
DEPRECIATION				
At 01.01.20	7,106	5,296	37,918	50,320
Charge for the year	593	70	7,889	8,552
Disposals				
At 31.12.20	7,699	5,366	45,807	58,872
NBV				
At 31.12.20	8,022	363	11,735	20,120
At 31.12.19	1,192	-	19,052	20,244

The capital costs of the cafe have been funded by grants (see note 15) which have been transferred to unrestricted funds. Depreciation has been charged on the assets from the month in which the café was opened.

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12. Debtors

	2020	2019
	£	£
Trade debtors	14,701	16,543
Accrued Income	1,000	-
Sundry Debtors	1,177	1,000
Prepayments	911	1,142
	17,789	18,685

13. Creditors: amounts falling due in less than one year

	2020	2019
	£	£
Trade creditors	14,598	6,661
Accruals	4,391	2,906
Deferred Income	96	2,429
PAYE and NI	1,563	10,868
	20,648	22,864

14. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	20,120	-	20,120
Stock	350	-	350
Debtors	17,789	-	17,789
Cash at bank and in hand	154,018	84,395	238,413
Creditors	(20,648)	-	(20,648)
	171,630	84,395	256,024

15. Movement in Funds

	At 01.01.20	Incoming resources	Outgoing resources	Transfers	At 31.12.20
	£	£	£	£	£
Restricted funds					
The Henry Smith Charity	37,300	-	(37,300)	-	-
BBC Children in Need	-	12,237	(6,119)	-	6,119
Big Lottery (Reaching Communities)	10,161	41,050	(40,949)	-	10,263
Oglesby Trust	20,908	10,000	(24,421)	-	6,667
Trafford Housing Trust	13,700	13,700	(27,400)	-	-
Trafford Inclusive Communities	-	1,980	(1,980)	-	-
Cheadle Royal Hospital Charitable Trust	-	8,572	(8,572)	-	-
Awards for All	-	9,880	(8,233)	-	1,647
The Rausching Trust	-	41,940	(13,980)	-	27,960

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Trafford Housing Trust	-	50,000	(29,167)	-	20,833
Lloyds Bank Foundation	4,112		(4,112)	-	-
Garfield Weston	-	25,000	(10,417)	-	14,583
St James's Place	-	5,000	(5,000)	-	-
Crowdfunding	5,580	-	-	(5,580)	-
Trafford Crisis Fund	-	2,000	(2,000)	-	-
Trafford Inclusive Neighbourhoods	1,200	-	(1,200)	-	-
Trafford Inclusive Neighbourhoods	1,699	-	-	-	1,699
Trafford Hate Crime	162	-	(162)	-	-
Co-op Community	-	1,326	(1,326)	-	-
ESF Community	-	3,571	(11,109)	-	(7,538)
Charities Aid Foundation	-	10,000	(10,000)	-	-
Co-op	-	1,000	(583)	-	417
Tesco	-	500	(500)	-	-
Lottery Covid Emergency Fund	-	46,888	(46,888)	-	-
Lloyds	-	6,112	(4,366)	-	1,746
Manchester Airport	-	3,000	-	(3,000)	-
Job Retention Scheme Grants	-	45,992	(45,992)	-	-
	89,243	346,328	(348,176)	(3,000)	84,396
Unrestricted funds					
General Funds	14,381	183,349	(56,549)	(5,000)	136,180
Designated Funds	35,338	-	(7,889)	8,000	35,449
	49,719	183,349	(64,438)	3,000	171,629
Total funds	138,962	529,677	(412,614)	-	256,025

The table below provides a brief summary of the purpose for which each restricted fund is to be used.

Name of Restricted Fund	Nature and purpose of the Fund
The Henry Smith Charity	Contribution to counselling, supervision and administrative costs for 3 years.
BBC Children in Need	Part time CYP counsellor for 18 months
Big Lottery (Reaching Communities)	Contribution to counselling, supervision and administrative costs for 3 years.
Oglesby Trust	Grant to deliver counselling support to those on higher tariff probation for 3 years to December 2020. Further 6 month grant of £10,000 awarded November 2020.
Trafford Housing Trust	Final 6 months of grant towards the cost of family counselling service
Trafford Inclusive Communities	Provision of sessional counselling

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Cheadle Royal Hospital Charitable Trust	Final instalment of a grant towards management costs for service expansion: Covid response grant to meet costs of returning to in-person delivery.
Awards for All	Funding towards group support including allotment project
The Rausching Trust	6 Month grant to cover supervision, management and administration costs
Trafford Housing Trust	New two year grant to May 2022 to cover counselling costs
Lloyds Bank Foundation	Two year grant to July 2020 to cover training costs.
Garfield Weston	One year grant to July 2020 to cover core costs.
St James's Place	Six months emergency funding to cover counselling costs
Trafford Crisis Fund	Six months emergency funding to cover counselling costs
Trafford Inclusive Neighbourhoods	Grant for three new laptops for remote delivery
Trafford Inclusive Neighbourhoods	Grant to deliver a Perinatal Support Group
Trafford Hate Crime	Provision of sessional counselling
Co-op Community	Variable grant from customer donations
ESF Community	Funding to February 2021 to cover counselling and training costs for partnership with WomenMATTA
Charities Aid Foundation	Emergency grant to cover counselling costs
Co-op	Grant to May 2021 to cover training cost
Tesco	3 months emergency funding
Lottery Covid Emergency Fund	6 months funding to cover Counselling, Supervision and Admin costs.
Lloyds	6 months funding to 31.1.21 to meet additional costs of returning to in-person delivery.
Manchester Airport	Grant to replace front doors of centre.

The transfers from restricted to unrestricted funds relate to grants received for the purchase of assets for the charity's café (see Note 11 above). Such grants are transferred to a designated fund to cover the depreciation on these assets over the life of the assets. A transfer is made each year to the General Fund to offset the depreciation charge for the year.

In addition, in 2015 a sinking fund was established to cover major refurbishment costs. An estimate of £100,000 was produced as the cost of the building works that are likely to be necessary over the 20 years (the period of CFC's lease – see note 16) from the date of establishment of the fund to ensure that it continues to meet the standards required under its lease and under Health and Safety regulations. £5,000 is being set aside each year and drawn on as and when the identified expenditure arises.

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The movement on these funds in the year is analysed below.

Designated Funds	At 01.01.20	Transfers In	Transfers Out	At 31.12.20
	£	£	£	£
Depreciation	12,202	3,000	(7,889)	7,313
Sinking Fund	23,136	5,000	-	28,136
	35,338	8,000	(7,889)	35,450

16. Lease commitments

The charity had the following annual commitments under non-cancellable operating leases:

	2020	2019
	£	£
Not later than one year	1,162	1,162
Later than one year and not later than five years		1,051
Later than five years	-	-
	1,162	1,162

In addition, the building occupied by CFC is owned by Trafford County Council. On 8 March 2017 the Trustees signed a new 20 year lease with the Council. Under this lease the charity will pay a peppercorn rent for the first five years. Thereafter an annual rent will be payable based on 50% of any surplus arising in the preceding financial year, after taking account of any transfers to reserves required to maintain them at the level agreed by the Trustees.