

Company registration number: 07003266

Charity registration number: 1133079

The Counselling and Family Centre, Altrincham

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 December 2022

Carter Collins & Myer
Chichester House
2 Chichester Street
Rochdale
Lancashire
OL10 2BG

The Counselling and Family Centre, Altrincham

Trustees Annual Report for year ended 31st December 2022

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The Counselling and Family Centre, Altrincham

1. Legal and Administrative Details

Trustees	Appointed	Resigned
Rosalind Allison-Calvert (Chair)	1 February 2017	
Geoff Urwin	27 August 2009	16 September 2022
Paul Appelbe	22 April 2015	
Tony Butterworth	15 June 2016	10 January 2023
Anna Lowe	7 November 2018	
Andrew Latham	8 March 2019	
Alexia Roberts	5 November 2021	8 April 2022
Naomi Ledwith	5 November 2021	
Matthew Flukes	1 October 2022	
Andrew Wiseman	21 March 2023	
Maureen Brown	25 April 2023	

Management Team

Jo Allen	Chief Executive
Rukhsana Hemani	Clinical Services Manager
Sarah Barker	CYP Services Manager
Hayley Ward	Adult Services Manager
Alison Hambleton	Training Manager
Mark Busby	Operations Manager
Kevin Lau	Café Manager

Company Registration Number:

04697545

Charity Registration Number:

1104892

Registered Office:

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

Bankers:

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

Independent Examiner

Carter Collins & Myer
Chichester House
2 Chichester St
Rochdale
Lancashire
OL16 2AX

The Counselling and Family Centre, Altrincham

2. Structure, Governance and Management

Governing document:

The Counselling and Family Centre (CFC) is a company limited by guarantee and not having 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 eight members, meeting every month, mainly via Microsoft Teams. 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 Centres in Altrincham and Bury, 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. The charity has over 45 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 range of services offered, but it remains at the heart of its community providing high quality easily accessible services.

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Over the past 12 months we have focussed on our collaborative work with other third sector organisations using our knowledge and experience of mental health and emotional well-being issues to add value to the support available for those in need in our communities. This has been achieved through our counselling offer, through expanding our group work and supportive clinical facilitation and by growing our ever-expanding training arm. We are also active participants on a number of boards and management groups, including the Trafford Community Collective.

Despite our expansion both geographically and in staff numbers we continue to operate in the spirit of a local charity, very much rooted in our respective communities. We do this by drawing from the specific geographic locations our large number of valued staff and volunteers who fulfil the whole spectrum of roles from reception to trustees, and by responding to the very specific needs of the those communities.

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.

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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 counselling services in line with its vision, mission and key organisational aims from its Centres on Mayors Road, Altrincham and Parkhills Road Bury.

In addition to this we provide counselling from Blue SCI's centre on the Broomwood Estate, for CleanStart in Old Trafford and in junior, secondary and special schools and in colleges. We also supply counselling and additional support services under contract with both the statutory and third sectors.

The remote counselling services deployed as a result of the Covid pandemic have been retained and continue to grow, enabling us to work with clients across the UK.

We have a skilled team of approximately 50 counsellors, supported by 3 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 increases year on year as gaps in statutory provision continue to grow.

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

Additional to our counselling service we offer a range of support groups, some online, some based in our Community café and at other locations:

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Support groups include:

- Families coping with the addiction of a loved one
- Older people at risk of isolation
- Life after bereavement and loss
- Mindfulness
- Managing stress and anxiety
- Community Allotment project
- Art Club

We also have a training arm:

CFC offers a range of training courses for business, counsellors and related professionals, members of the public. This includes, for example:

Mental Health First Aid (accredited programme)

Working with PTSD issues

Cultural Awareness

Mental Well-Being at Work

Managing Change

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.

A new initiative for 2022 has been a collaboration between ourselves and the West Trafford Primary Care Network to start the process of setting up a pilot Children and Young Person's Social Prescriber role working with the GP practices in West Trafford.

Community Café

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

Additional developments:

We continue to be 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.

During 2023 we will be expanding our service to include working from Gorse Hill Studios and Out There, both in Stretford.

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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.
- Building relationships with other organisations to enable us to 'add value' rather than simply replicate existing services.
- Close adherence to the best practice guidelines as drawn up by our accrediting body, The British Association of counselling & Psychotherapy.

Despite increased demand we saw 50% of people in less than 2 weeks from their first contact with us. The most frequent presenting problem continues to be anxiety and stress, followed by bereavement and loss, interpersonal relationships, depression, trauma/abuse and issues around self-esteem. Secondary problems reveal anger management and parenting/family problems as frequent issues. The rise in the incidence of self-harm and suicidal ideation, particularly in young people is a marked and very worrying trend.

We have an excellent track record of delivering measurable positive change for people of all ages. For those completing their therapy in 2022:

- 92% showed improved wellbeing
- 90% showed improved coping skills
- 70% showed a reduced risk of harm
- 87% showed improved relationships
- 84% reduction in the number of people reporting severe anxiety

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 courses to widen understanding around the impact of neurodiversity and to support those managing issues around suicide and self-harm.

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

- My counsellor has not only listened to me and heard me, but she has also given me practical ways of helping myself deal with my situation / relationships. She has certainly helped me feel like a different woman. I am so much stronger.
- Everything from the initial call and appointment to counselling sessions has been organised and dealt with really well. All staff have made me feel at ease and my counsellor has been able to help me see and act differently in a far more positive sense. Thank You
- Particular coping strategies that really helped me focus and look at myself, building on my self-esteem, acknowledging that I matter.
- My counsellor really helped me, she has inspired me to go out there and take life by the horns.
- Awesome, soul lifting and comforting experience, my counsellor was really amazing with me.

As a mental health charity, we are still experiencing the after effects of the 2020 global pandemic. This is exacerbated by the continuous financial stress experienced by so many in our communities and the pressures that exposure to social media places on so many of our young people. It has been manifest in the increasing levels of distress shared by service users and the subsequent resulting increase in the incidence of the need to work on a case-by-case basis with the statutory services to ensure the best possible support is provided.

5. Financial Review

Income

The financial results include, for the first time, the full years operating income and costs of the former charity, The Relationship Hub ("TRH"), the operations of which were taken over and absorbed into CFC in November 2021. Incoming resources in the year ended 31 December 2022 were £656,151 (2021 £647,519), an increase of 1.3%. Some 30.2% (2021 30.4%) of this was restricted income received in the form of grants. 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 Community Café

Expenditure

Total expenditure in the year was £749,360 (2021 £541,379), a increase of 38.42%. This principally reflects the costs associated with TRH's operations. There was a deficit on unrestricted funds in the year of £89,639 (2021 surplus £115,978), which when taken from unrestricted funds brought forward of £290,997 and increased by a release of £1,699 from restricted funds gives total unrestricted funds of £203,057 at the year end. From this the Trustees have set aside £ 38,136 into designated funds,for 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 £ 158,697.

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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 2022 were £202,393, which is within the parameters set by the policy.

Funds Available

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

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.

The Counselling and Family Centre, Altrincham

Company Status

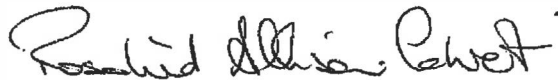
The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up.

Independent Examiner

Carter, Collins & Myer were appointed as the charitable company's independent examiner for 2020 and have expressed their 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
22 September 2023

The Counselling and Family Centre, Altrincham

7. Independent Examiners Report

To the members on the unaudited accounts of the Counselling and Family Centre for the year ended 31st December 2022.

I report on the accounts of the company for the year ended 31st December 2022, which are set out on pages 13 to 26.

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 2022 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
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.



R Newman
Carter Collins and Myer Accountants
Date: 22nd September 2023

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Statement of Financial Activities for the Year Ended 31st December 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
	Note	£	£	£	£
Incoming resources					
Donations and grants	2	7,482	198,114	205,596	322,914
Income from charitable activities	3	450,555		450,555	324,605
Other income					
Total incoming resources		458,037	198,114	656,151	647,519
Resources expended					
Cost of generating funds	4	7,320		7,320	9,292
Direct charitable expenditure	5	540,356	201,684	742,040	532,087
Total resources expended		547,676	201,684	749,360	541,379
Net movement in funds		(89,639)	(3,570)	(93,209)	106,140
Transfers between funds	15	1,699	(1,699)		
Total funds brought forward		290,997	71,167	362,164	256,025
Total funds carried forward	15	203,057	65,898	268,955	362,165

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

The Counselling and Family Centre, Altrincham

for the Year Ended 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	11	78,819	88,486
Investments		<u>20,666</u>	<u>20,666</u>
		<u>99,485</u>	<u>109,152</u>
Current Assets			
Stock		638	379
Debtors	12	35,904	27,399
Cash at bank and in hand		<u>155,551</u>	<u>249,087</u>
		<u>192,093</u>	<u>276,865</u>
Creditors			
Amounts falling due in one year	13	<u>(22,623)</u>	<u>(23,852)</u>
Net Current Assets		<u>169,470</u>	<u>253,013</u>
Net Assets		<u>268,955</u>	<u>362,165</u>
Funds of the Charity			
Unrestricted funds		203,057	290,997
Restricted funds		<u>65,898</u>	<u>71,168</u>
Total Funds	18	<u>268,955</u>	<u>362,165</u>

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 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.

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:



Paul Appelbe
22 September 2023

The Counselling and Family Centre, Altrincham

Statement of Financial Activities for the Year Ended 31st December 2022

	Total 2022 £	Total 2021 £
Cash flows from operating activities:		
Net Cash provided by / (used in) operating activities	(91,206)	134,180
Cash Flows from investing activities:		
Payments to acquire tangible fixed assets	(2,330)	(12,127)
Movement due to Merger with TRH	0	(111,379)
Net cash provided by / (used in) investing activities	<u>(93,536)</u>	<u>10,674</u>
Cash and cash equivalents at the beginning of the reporting period	249,087	238,413
Cash and cash equivalents at the end of the reporting period	<u><u>155,551</u></u>	<u><u>249,087</u></u>
 Net income / (expenditure) for the reporting period	 (93,209)	 106,140
Adjustments for:		
Depreciation	11,997	9,473
Decrease / (increase) in stock	(260)	(28)
Decrease / (increase) in investment	0	25,000
Decrease / (increase) in debtors	(8,505)	(9,609)
(Decrease) / increase in creditors	(1,229)	3,204
Net cash provided by / (used in) operating activities	<u>(91,206)</u>	<u>134,180</u>
 Analysis of cash and cash equivalents		
Cash at Bank	155,551	249,087
Total cash and cash equivalents	<u><u>155,551</u></u>	<u><u>249,087</u></u>

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Notes to the Financial Statements for the Year Ended 31st December 2022

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.

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).

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.

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.

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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.

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.

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:

Fixtures and fittings	25%
Computer equipment	25%
Café equipment	25%

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.

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.

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2. Incoming resources from grants and donations

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants				
BBC Children in need			0	24,474
Trafford Housing Trust			0	50,000
National Lottery Fund RC NW Region		27,201	27,201	41,461
Awards for All		10,000	10,000	10,000
Henry Smith		43,700	43,700	43,300
ESF Community Grant			0	6,446
Trafford Winter Resilience			0	13,505
Trafford Inclusive Neighbourhoods		2,000	2,000	1,980
Gardening with Disability			0	354
Tesco Groundworks			0	1,000
Altrincham Healthcare Alliance		532	532	1,536
Tesco			0	500
Job Retention Scheme Grants			0	2,013
Trafford Housing Trust - Limelight		39,633	39,633	0
Trafford Housing Trust - Collective		6,730	6,730	0
Trafford Standing Together		4,960	4,960	0
Pilgrim Trust		15,000	15,000	0
Masonic Charitable Foundation		19,963	19,963	0
Garfield Weston		25,000	25,000	0
Co-op		1,749	1,749	0
Marks & Spenser		1,000	1,000	0
Trafford Council		546	546	0
Forever Manchester		100	100	0
	0	198,114	198,114	196,569
Donations				
Other donations	7,482		7,482	4,141
Gifts			0	122,204
TOTAL	7,482	198,114	205,596	322,914

The Counselling and Family Centre, Altrincham

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Counselling	317,979		317,979	211,889
Room hire	450		450	300
Placement contributions			0	0
Training	33,969		33,969	30,979
Consultancy	14,745		14,745	10,417
Café sales	83,412		83,412	71,020
	<u>450,555</u>	<u>0</u>	<u>450,555</u>	<u>324,605</u>

4. Cost of generating funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fundraising costs	7,320		7,320	9,292
	<u>7,320</u>	<u>0</u>	<u>7,320</u>	<u>9,292</u>

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5. Direct charitable expenditure

	Counselling Services £	Café £	Total Unrestricted £	Restricted £	2022 Total £	2021 Total £
Staff Costs						
Salaries and wages	281,812	36,392	318,204	200,080	518,284	327,396
Café staff		13,407	13,407		13,407	13,787
Counsellors	39,794		39,794		39,794	52,464
Supervision	24,866		24,866	1,072	25,938	22,605
Training	6,620		6,620		6,620	15,121
Admin support	12,702		12,702		12,702	3,618
Children's service	12,335		12,335		12,335	8,865
Management expenses	1,119		1,119		1,119	1,365
	<u>379,248</u>	<u>49,799</u>	<u>429,047</u>	<u>201,152</u>	<u>630,199</u>	<u>445,221</u>
Premises Costs						
Rates	8,098	2,699	10,797		10,797	4,919
Light and heat	2,512	5,862	8,374		8,374	3,972
Cleaning and consumables	3,352	838	4,190		4,190	3,221
Repairs and maintenance	2,411	2,942	5,353	532	5,885	2,929
Insurance	3,499	1,166	4,665		4,665	3,878
	<u>19,872</u>	<u>13,507</u>	<u>33,379</u>	<u>532</u>	<u>33,911</u>	<u>18,919</u>
Office Costs						
IT	5,524		5,524		5,524	2,372
Telephone and fax	4,194		4,194		4,194	1,813
Printing, postage and stati	608		608		608	67
Equipment hire	1,792		1,792		1,792	286
Equipment depreciation	9,256	2,741	11,997		11,997	9,473
Subscriptions and licences	2,762	45	2,807		2,807	1,863
Sundry	4,578		4,578		4,578	353
	<u>28,714</u>	<u>2,786</u>	<u>31,500</u>	<u>0</u>	<u>31,500</u>	<u>16,227</u>
Advertising and marketin	3,845	679	4,524		4,524	2,076
Legal and professional	9,682		9,682		9,682	24,437
Finance costs	1,123	3,370	4,493		4,493	2,976
Café cost of sales		27,731	27,731		27,731	22,231
Total costs	<u>442,484</u>	<u>97,872</u>	<u>540,356</u>	<u>201,684</u>	<u>742,040</u>	<u>532,087</u>

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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.

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Sales	83,412		83,412	71,020
Grants received	55		55	0
Total Income	83,467	0	83,467	71,020
Cost of Sales	27,731		27,731	22,231
Salaries and wages	49,799		49,799	33,274
Other costs	20,342		20,342	14,072
Net contribution	(14,405)	0	(14,405)	1,443

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

	2022 £	2021 £
This is stated after charging:		
Depreciation	11,997	9,473
Accountancy fees	1,080	1,080

9. Staff costs

	2022 £	2021 £
Salaries and wages	476,866	314,180
Social security costs	30,338	18,753
Pension contributions	11,080	8,250
	518,284	341,183

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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;

	2022	2021
Clinical	11	7.5
Operational	9	5.3

10. Trustees remuneration and expenses

Expenses incurred by members of the Executive Committee in connection with their work for the charity totalling £ nil were reimbursed to them during the year (2021 £ nil).

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 (2021 – £ nil).

11. Tangible Fixed Assets

	Land and Building £	Fixtures and Fittings £	Computer Equipment £	Café Fixtures & Equipment £	Total 2022 £
COST					
At 1 January 2022	84,915	74,124	7,529	60,521	227,089
Additions			1,328	1,002	2,330
Transfer Additions					
Disposals					
At 31 December 2022	84,915	74,124	8,857	61,523	229,419
DEPRECIATION					
At 1 January 2022	25,534	55,036	5,883	52,150	138,603
Transfer Depn b/f					
Charges		4,930	1,063	6,004	11,997
Disposals					
At 31 December 2022	25,534	59,966	6,946	58,154	150,600
NBV					
At 31 December 2022	59,381	14,158	1,911	3,369	78,819
At 31 December 2021	59,381	19,088	1,646	8,371	88,486

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

	2022	2021
	£	£
Trade Debtors	34,959	24,324
Accrued Income		
Sundry Debtors		1,447
Prepayments	945	1,628
	35,904	27,399

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

	2022	2021
	£	£
Trade Creditors	7,800	11,135
Accruals	3,533	4,640
Deferred Income	141	
PAYE and NI	11,149	8,077
	22,623	23,852

14. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	78,819		78,819
Stock	638		638
Investment	20,666		20,666
Debtors	35,904		35,904
Cash at bank and in hand	89,653	65,898	155,551
Creditors	(22,623)		(22,623)
	203,057	65,898	268,955

15. Analysis of Net Assets Between Funds

	At 01.01.2022	Incoming resources	Outgoing resources	Transfers	At 31.12.2022
	£	£	£	£	£
Restricted funds					
The Henry Smith Charity	10,566	43,700	(43,645)		10,621
National Lottery Fund RC	10,365	27,201	(28,946)		8,620
Awards for All	10,000	10,000	(8,333)		11,667
Trafford Housing Trust	20,833		(20,833)		0
Trafford Inclusive Neighbourhoods	330	2,000	(330)		2,000
Trafford Winter Resilience	11,254		(11,254)		0
Children in Need	6,119		(6,119)		0

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	At 01.01.2022	Incoming resources	Outgoing resources	Transfers	At 31.12.2022
THT - Limelight	0	39,632	(29,725)		9,907
THT - Collective	0	6,730	(9,320)		(2,590)
Trafford Standing Together	0	4,960	(3,720)		1,240
Co-op	0	1,749	(299)		1,450
Forever Manchester	0	100			100
Garfield Weston	0	25,000	(6,250)		18,750
M&S		1,000	(167)		833
Masonic Charitable Foundation	0	19,963	(1,664)		18,299
Trafford Council	0	546	(546)		0
Pilgrim Trust	0	15,000	(30,000)		(15,000)
Trafford Inclusive N'hoods	1,699			(1,699)	0
Altrincham Healthcare Alliance	0	532	(532)		0
	71,167	198,113	(201,683)	(1,699)	65,898
Unrestricted Funds					
General Funds	254,000	458,037	(547,676)	559	164,920
Designated Funds	36,997			1,140	38,137
	290,997	458,037	(547,676)	1,699	203,057
Total Funds	362,164	656,150	(749,359)	0	268,955

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.
National Lottery Fund RC	Contribution to counselling, supervision and administrative costs for 3 years.
Awards for All	Funding towards group support including allotment project
Trafford Housing Trust	Final 6 months of grant towards the cost of family counselling service.
Trafford Inclusive Neighbourhoods	Grant for outdoor furniture
Trafford Winter Resilience	Grant to support CYP counselling services
BBC Children in Need	Part time CYP Counsellor for 18 months
THT - Limelight	Contribution to counselling and administrative costs
THT - Collective	Grant to support allotment and marketing costs

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Trafford Standing Together	Grant to support Adult counselling
Co-op	Grant for Group Support
Forever Manchester	Grant for equipment
Garfield Weston	One year grant to July 2020 to cover core costs.
M&S	Grant to support CYP counselling services
Masonic Charitable Foundation	Grant to support CYP counselling services
Trafford Council	Grant to support CYP counselling services
Pilgrim Trust	Grant to support family counselling
Altrincham Healthcare Alliance	Grant for allotment equipment

The transfers from restricted to unrestricted funds relate to grants received for the purchase of assets. 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.

	At 01.01.2022	Transfers In	Transfers Out	At 31.12.2022
Designated Funds				
Depreciation	3,860	1,699	(5,559)	0
Sinking Fund	33,136	5,000		38,136
Total Funds	<u>36,996</u>	<u>6,699</u>	<u>(5,559)</u>	<u>0</u> <u>38,136</u>

16. Lease Commitments

The charity no annual commitments under non-cancellable operating leases:

	2022 £	2021 £
Not later than one year		
Later than one year and not later than five years		
Later than five years		
	<u>0</u>	<u>0</u>

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.