

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 2023

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 2023

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1. Legal and Administrative Details

Trustees

Rosalind Allison-Calvert (Chair)
Paul Appelbe
Tony Butterworth
Anna Lowe
Andrew Latham
Naomi Ledwith
Matthew Flukes
Andrew Wiseman
Maureen Brown

Appointed

1 February 2017
22 April 2015
15 June 2016
7 November 2018
8 March 2019
5 November 2021
1 October 2022
21 March 2023
25 April 2023

Resigned

10 January 2023

11-Oct-23

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

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.

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 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. |

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 and at The Limelight Centre both 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:

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.

Additionally we continue the collaboration between ourselves and the West Trafford Primary Care Network with the employment and support of a 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 have expanded our service to include working from Gorse Hill Studios and Out There, both in Stretford.

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 2023:

- 92% showed improved wellbeing
- 77% experienced an improvement in their relationships
- 95% reported an improvement in their communication skills
- 89% reported better coping skills
- 89% reported better day-to-day functioning
- 89% reported better decision making and control over their lives

Reduction in symptoms:

- 76% reduction in the number of people experiencing severe anxiety
- 74% reduction in the number of people experiencing severe symptoms of grief following bereavement/loss
- 88% reduction in the number of people experiencing severe depression
- 60% reduction in the number of people experiencing severe symptoms of an eating disorder
- 64% reduction in the number of people experiencing severe symptoms of post-traumatic stress

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.

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

- I really benefitted from being able to talk about my things & issues rather than them being all jumbled up in my head.
- The space is a calm and safe environment, staff are easy to contact, short/no wait list, free sessions for those on low income
- It was really helpful to have a calm space where we all listened to each other's feelings and didn't talk over each other. Also great to see how much our children enjoyed the experience. (Family Counselling)
- Promoting an atmosphere of openness and no judgement regarding circumstances. Allowed me to explore aspects of my past which felt closed off and untouchable.
- Very patient and understanding, showed empathy and kindness throughout the sessions.
- The CFC provides an invaluable service for those who can't afford to pay for private sessions and sadly can't access NHS mental health support due to excessively long waiting lists. I'm extremely grateful for the opportunity to attend sessions here.

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

On 8 November 2021 CFC signed an agreement to acquire the assets and operations of The Relationship Hub (TRH), another charity providing counselling services based in Bury. TRH's Income and costs since that date are included in CFC's figures.

Income

Incoming resources in the year ended 31 December 2023 were £812,879 (2022 £656,151), an increase of 23.9%. Some 27.3% (2022 30.2%) 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 £809,567 (2022 £749,360), a increase of 8%. There was a surplus on unrestricted funds in the year of £42,602 (2022 deficit £89,639), which when taken from unrestricted funds brought forward of £203,057 gives total unrestricted funds of £245,659 at the year end. From this the Trustees have set aside £39,060 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 £206,598.

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 2023 were £245,659, 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.

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:

A Fethers

A Fethers

Date:

19 Sep 2024

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 2023.

I report on the accounts of the company for the year ended 31st December 2023, 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 2023 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: 19 Sep 2024

The Counselling and Family Centre, Altrincham

Statement of Financial Activities for the Year Ended 31st December 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	Note	£	£	£	£
Incoming resources					
Donations and grants	2	85,126	221,762	306,888	205,596
Income from charitable activities	3	505,991	-	505,991	450,555
Total incoming resources		591,117	221,762	812,879	656,151
Resources expended					
Cost of generating funds	4	-	6,600	6,600	7,320
Direct charitable expenditure	5	548,515	254,452	802,967	742,040
Total resources expended		548,515	261,052	809,567	749,360
Net movement in funds		42,602	(39,290)	3,312	(93,209)
Transfers between funds	15	-	-	-	-
Total funds brought forward		203,057	65,896	268,953	362,164
Total funds carried forward	15	245,659	26,606	272,265	268,955

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 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	11	95,152	78,819
Investments		20,666	20,666
		<u>115,818</u>	<u>99,485</u>
Current Assets			
Stock		268	638
Debtors	12	41,073	35,904
Cash at bank and in hand		150,808	155,551
		<u>192,149</u>	<u>192,093</u>
Creditors			
Amounts falling due in one year	13	<u>(35,703)</u>	<u>(22,623)</u>
Net Current Assets		<u>156,446</u>	<u>169,470</u>
Net Assets		<u>272,264</u>	<u>268,955</u>
Funds of the Charity			
Unrestricted funds		245,659	203,057
Restricted funds		<u>26,606</u>	<u>65,898</u>
Total Funds	18	<u>272,265</u>	<u>268,955</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

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

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:

A Fethers

A Fethers

Date:

19 Sep 2024

The Counselling and Family Centre, Altrincham

Statement of Cashflow for the Year Ended 31st December 2023

	Total 2023	Total 2022
	£	£
Cash flows from operating activities:		
Net Cash provided by / (used in) operating activities	23,132	(91,206)
Cash Flows from investing activities:		
Payments to acquire tangible fixed assets	(27,875)	(2,330)
Net cash provided by / (used in) investing activities	(4,743)	(93,536)
Cash and cash equivalents at the beginning of the reporting period	155,551	249,087
Cash and cash equivalents at the end of the reporting period	150,808	155,551
 Net income / (expenditure) for the reporting period	 3,312	 (93,209)
Adjustments for:		
Depreciation	11,541	11,997
Decrease / (increase) in stock	369	(260)
Decrease / (increase) in investment	-	-
Decrease / (increase) in debtors	(5,169)	(8,505)
(Decrease) / increase in creditors	13,079	(1,229)
Net cash provided by / (used in) operating activities	23,132	(91,206)
 Analysis of cash and cash equivalents		
Cash at Bank	150,808	155,551
Total cash and cash equivalents	150,808	155,551

The Counselling and Family Centre, Altrincham

Notes to the Financial Statements for the Year Ended 31st December 2023

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.

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.

2. Incoming resources from grants and donations

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grants				
BBC Children in need	-	22,914	22,914	-
Trafford Housing Trust - Limelight	-	20,070	20,070	39,633
Trafford Housing Trust - Collective	-	6,030	6,030	6,730
Trafford Standing Together	-	-	-	4,960
Awards for All	-	-	-	10,000
Henry Smith	-	44,000	44,000	43,700
Pilgrim Trust	-	45,000	45,000	15,000
Masonic Charitable Foundation	-	-	-	19,963
Garfield Weston	-	25,000	25,000	25,000
National Lottery Fund RC NW Region	-	55,218	55,218	27,201
Trafford Inclusive Neighbourhoods	-	-	-	2,000
Co-op	-	2,081	2,081	1,749
Marks & Spenser	-	-	-	1,000
Trafford Council	-	-	-	546
Forever Manchester	-	750	750	100
Home Instead	-	700	700	-
Altrincham Healthcare Alliance	-	-	-	532
	-	221,762	221,762	198,114
Donations				
Other donations	85,126	-	85,126	7,482
Gifts	-	-	-	-
TOTAL	85,126	221,762	306,888	205,596

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Counselling	312,156	-	312,156	317,979
Room hire	2,533	-	2,533	450
Placement contributions	16,124	-	16,124	-
Training	47,122	-	47,122	33,969
Consultancy	39,560	-	39,560	14,745
Café sales	87,317	-	87,317	83,412
Bank Interest Received	1,179	-	1,179	-
	<u>505,991</u>	<u>-</u>	<u>505,991</u>	<u>450,555</u>

4. Cost of generating funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fundraising costs	-	6,600	6,600	7,320
	<u>-</u>	<u>6,600</u>	<u>6,600</u>	<u>7,320</u>

5. Direct charitable expenditure

	Counselling Services £	Café £	Total Unrestricted £	Restricted £	2023 Total £	2022 Total £
Staff Costs						
Salaries and wages	287,377	39,475	326,852	253,380	580,232	518,284
Café staff	-	10,658	10,658	-	10,658	13,407
Counsellors	34,301	-	34,301	-	34,301	39,794
Supervision	27,522	-	27,522	1,072	28,594	25,938
Training	8,511	-	8,511	-	8,511	6,620
Admin support	12,586	-	12,586	-	12,586	12,702
Children's service	14,637	-	14,637	-	14,637	12,335
Management expenses	2,216	-	2,216	-	2,216	1,119
	<u>387,149</u>	<u>50,133</u>	<u>437,282</u>	<u>254,452</u>	<u>691,734</u>	<u>630,199</u>
Premises Costs						
Rates	7,939	2,647	10,586	-	10,586	10,797
Light and heat	3,497	8,160	11,657	-	11,657	8,374
Cleaning and consumables	6,676	1,669	8,345	-	8,345	4,190
Repairs and maintenance	6,431	2,354	8,785	-	8,785	5,885
Insurance	4,757	1,585	6,342	-	6,342	4,665
	<u>29,301</u>	<u>16,415</u>	<u>45,716</u>	<u>-</u>	<u>45,716</u>	<u>33,911</u>

Office Costs

IT	8,494	-	8,494	-	8,494	5,524
Telephone and fax	3,417	-	3,417	-	3,417	4,194
Printing, postage and station	480	-	480	-	480	608
Equipment hire	4,380	-	4,380	-	4,380	1,792
Equipment depreciation	11,542	-	11,542	-	11,542	11,997
Subscriptions and licences	2,366	45	2,411	-	2,411	2,807
Sundry	1,394	-	1,394	-	1,394	4,578
	32,074	45	32,119	-	32,119	31,500
Advertising and marketing	622	110	732	-	732	4,524
Legal and professional	1,500	-	1,500	-	1,500	9,682
Finance costs	513	1,540	2,053	-	2,053	4,493
Café cost of sales	-	29,114	29,114	-	29,114	27,731
Total costs	<u>451,159</u>	<u>97,357</u>	<u>548,515</u>	<u>254,452</u>	<u>802,967</u>	<u>742,040</u>

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 2023 £	Total 2022 £
Sales	87,317	-	87,317	83,412
Grants received	-	-	-	55
Total Income	<u>87,317</u>	<u>-</u>	<u>87,317</u>	<u>83,467</u>
Cost of Sales	29,114	-	29,114	27,731
Salaries and wages	50,134	-	50,134	49,799
Other costs	18,110	-	18,110	20,342
Net contribution	<u>(10,041)</u>	<u>-</u>	<u>(10,041)</u>	<u>(14,405)</u>

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

	2023 £	2022 £
This is stated after charging:		
Depreciation	11,542	11,997
Accountancy fees	1,080	1,080

9. Staff costs

	2023 £	2022 £
Salaries and wages	535,714	476,866
Social security costs	31,958	30,338
Pension contributions	12,560	11,080
	<u>580,232</u>	<u>518,284</u>

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;

	2023	2022
Clinical	12	11
Operational	8	9

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 (2022 £ 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 (2022 – £ nil).

11. Tangible Fixed Assets

	Land and Building £	Fixtures and Fittings £	Computer Equipment £	Café Fixtures & Equipment £	Total 2023 £
COST					
At 1 January 2023	84,915	74,124	8,857	61,523	229,419
Additions	-	-	25,934	1,941	27,875
Transfer Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2023	<u>84,915</u>	<u>74,124</u>	<u>34,791</u>	<u>63,464</u>	<u>257,294</u>
DEPRECIATION					
At 1 January 2023	25,534	59,966	6,946	58,154	150,600
Transfer Depn b/f	-	-	-	-	-
Charges	-	4,499	3,866	3,177	11,542
Disposals	-	-	-	-	-
At 31 December 2023	<u>25,534</u>	<u>64,465</u>	<u>10,812</u>	<u>61,331</u>	<u>162,142</u>
NBV					
At 31 December 2023	<u>59,381</u>	<u>9,659</u>	<u>23,979</u>	<u>2,133</u>	<u>95,152</u>
At 31 December 2022	<u>59,381</u>	<u>14,158</u>	<u>1,911</u>	<u>3,369</u>	<u>78,819</u>

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.

12. Debtors

	2023	2022
	£	£
Trade Debtors	36,440	34,959
Prepayments	4,633	945
	41,073	35,904

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

	2023	2022
	£	£
Trade Creditors	9,340	7,800
Accruals	2,613	3,533
Deferred Income	10,051	141
PAYE and NI	13,699	11,149
	35,703	22,623

14. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	95,152	-	95,152
Stock	268	-	268
Investment	20,666	-	20,666
Debtors	41,073	-	41,073
Cash at bank and in hand	124,203	26,605	150,808
Creditors	(35,703)	-	(35,703)
	245,659	26,605	272,264

15. Analysis of Net Assets Between Funds

	At 01.01.2023	Incoming resources	Outgoing resources	Transfers	At 31.12.2023
	£	£	£	£	£
Restricted funds					
The Henry Smith Charity	10,621	44,000	(43,645)	-	10,976
National Lottery Fund RC	8,620	55,218	(56,050)	-	7,788
Awards for All	11,667	-	(11,667)	-	-
Trafford Inclusive Neighbourhoods	2,000	-	(2,000)	-	-
Children in Need	-	22,913	(17,044)	-	5,869
THT - Limelight	9,907	20,070	(39,633)	-	(9,656)
THT - Collective	(2,591)	6,030	(12,427)	-	(8,988)
Traff	1,240	-	(1,240)	-	-
Co-op	1,450	2,081	-	-	3,531
Forever Manchester	100	750	(850)	-	-
Garfield Weston	18,750	25,000	(25,000)	-	18,750
M&S	833	-	(833)	-	-
Masonic Charitable Foundation	18,299	-	(19,963)	-	(1,664)
Home Instead	-	700	(700)	-	-
Pilgrim Trust	(15,000)	45,000	(30,000)	-	-
	65,896	221,762	(261,052)	-	26,606
Unrestricted Funds					
General Funds	164,920	591,116	(548,514)	(924)	206,598
Designated Funds	38,137	-	-	924	39,061
	203,057	591,116	(548,514)	0	245,659
Total Funds	268,953	812,878	(809,566)	0	272,265

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
National Lottery Fund RC North West	Contribution to counselling, supervision and administrative costs
Awards for All	Funding towards group support including allotment project
Trafford Inclusive Neighbourhoods	Grant to deliver a Perinatal Support Group
BBC Children in Need	Part time CYP Counsellor funding
THT - Limelight	Contribution to counselling and administrative costs
THT - Collective	Grant to support allotment and marketing costs
Trafford Standing Together	Grant to support Adult counselling
Co-op Local	Grant to cover training cost
Garfield Weston	One year grant to July 2020 to cover core costs.
M&S via Neighbourly	Grant to support CYP counselling services
Masonic Charitable Foundation	Grant to support CYP counselling services
Pilgrim Trust	Grant to support family counselling

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

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

	At 01.01.2023	Transfers In	Transfers Out	At 31.12.2023
Designated Funds				
Sinking Fund	38,136	5,000	(4,076)	39,060
Total Funds	<u>38,136</u>	<u>5,000</u>	<u>(4,076)</u>	<u>39,060</u>

16. Lease Commitments

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

	2023 £	2022 £
Not later than one year		
Later than one year and not later than five years		
Later than five years		
	<u>-</u>	<u>-</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.



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