

Company Registration Number: 07593537

**WPH COUNSELLING & EDUCATION SERVICE
(INCORPORATING WALSALL PREGNANCY HELP)
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

31 MARCH 2021

Charity Number 1146187

Company Registration Number: 07593537

**WPH COUNSELLING & EDUCATION SERVICE
(INCORPORATING WALSALL PREGNANCY HELP)
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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Company Registration Number: 07593537

**WPH COUNSELLING & EDUCATION SERVICE
(INCORPORATING WALSALL PREGNANCY HELP)
COMPANY LIMITED BY GUARANTEE**

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity name	WPH Counselling & Education Service (Inc. Walsall Pregnancy Help)
Charity number	1146187
Company Registration Number	07593537
Address	55 Upper Forster Street Walsall, West Midlands WS4 2AB
Trustees	Mr Paul Grainger Mrs Angela Hargreaves Mrs Vicki Amos Mrs Carole Gregory Mrs Georgina Atkins Miss Jessica Bennett Mrs Della Bragg Mr Marco Longhi
Accountants	Bakers Chartered Accountants Arbor House Broadway North Walsall West Midlands WS1 2AN

**WPH COUNSELLING & EDUCATION SERVICE
(INCORPORATING WALSALL PREGNANCY HELP)
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2021**

TRUSTEES RESPONSIBILITIES

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31st March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2019 (FRS 102) in preparing the annual report and financial statements of the charity.

Company law requires us as 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 of the incoming resources and application of resources, including the income and expenditure of the Charitable Company for that year. In preparing those financial statements we are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

The trustees

The trustees who served the charity during the period were as follows:-

Mr Paul Grainger
Mrs Angela Hargreaves
Mrs Vicki Amos
Mrs Carole Gregory
Mrs Georgina Atkins
Miss Jessica Bennett
Mrs Della Bragg
Mr Marco Longhi

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Organisation is managed by a board of Charity Trustees, meeting bi-monthly. The operational delivery is managed through the Chair and paid officers – Service Manager, Clinical Lead/Senior Counsellor and Administration Manager (currently a job share) – who with the Chair comprise a Senior Management Team.

**WPH COUNSELLING & EDUCATION SERVICE
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COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT/cont..
YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

The object of the charity is the preservation and protection of the psychological health of people living within the Borough of Walsall and adjacent areas and the advancement of education in the subject of psychological health. The preservation and protection of women's reproductive health and the advancement of education, in the subject of pregnancy and associated conditions.

GOVERNING DOCUMENT

The organisation is an independent registered charity and company limited by guarantee. The company was established under a Memorandum of Association which provides the aims and objectives of the charitable company and governed by its Articles of Association.

ACHIEVEMENTS AND PERFORMANCE

The period 1st April 2020 to 31st March 2021 saw unprecedented times due to the COVID-19 pandemic. The Haven remained closed to clients from April until August and clients were counselled virtually or counselling postponed for a small minority who preferred to wait for face to face. Access to the three health centres we supported prior to the pandemic was withdrawn during the accounting period. Reception staff agreed to be placed on Furlough. Staff were resilient and flexible and their response to the situation was commendable and made possible by their ability and experience. WPH was one of the few Mental Health Services in Walsall that had no break in service throughout the period. In fact, we provided as many counselling sessions overall as we did in the previous year which was an outstanding achievement. Wait lists as at 31st March 2021 were around 4-6 weeks.

Children and Young People (C&YP) Services

Due to the pandemic, we counselled on school premises and at Canalside in line with government guidelines and school/CAMHS COVID-19 risk assessment, policies and procedures. We offered virtual counselling to those C&YP who wanted to engage in this way during the periods that schools/centres were closed or not able to accommodate us. Many C&YP declined virtual counselling – they preferred the privacy and style of relationship building that face-to-face counselling affords.

CCG Funded Services

We continued to support Brownhills School, Ormiston Shelfield Community Academy, Shepwell School (part funded) and to provide a service at Canalside, one day a week, continuing to engender our partnership work with the Walsall CAMHS Team.

Mayors Fund Services

This last year has been successful with the Mayor's Charity Appeal funding allowing us to continue to employ a part-time children and young person's counsellor. In addition, these funds have been utilised to ensure a counsellor has continued to provide support to Bluecoat Church of England Academy pupils for 4 hours per week.

Privately Funded Contracts

During this period, we have had 6 local schools buy into our counselling services. The arrangements with QMHS and QMGS, Shepwell, West Walsall E-ACT Academy, St Francis of Assisi Catholic Technology College and Goldsmiths Primary Academy continued. The Service Manager was invited into QMHS in September 2020 to present to staff returning to school after COVID – 19 closure and the summer break. The income received from these contracts was reduced in this accounting year due to pandemic enforced school closures. In addition, we continued to be funded by the West Midlands Police & Crimes Commissioner to provide counselling services to students at Bluecoat Academy.

Children in Need

Our bid for a further 3 years support for Joseph Leckie and Bluecoat Academy was successful.

Other

We still continue to provide free pregnancy tests and crisis pregnancy counselling (CCG funded) for 2 sessions per week with the provision of extra hours if required. This service is available for women of all ages.

The Service Manager has been an active member of the Children and Young People's Mental Health & Well Being Strategy Transformation Group throughout the year.

Adult Services

Referrals to the service reduced during this period and this along with robust management of the existing waiting list left us as at 31st March 2021 with wait lists running at 4-6 weeks compared to 7 months at the end of the previous accounting year.

We secured a £10k Lotto grant (emergency COVID funding) which enabled us to offer a service on Monday evenings for a 3-month period.

During this accounting period we continued to be funded by the West Midlands Police & Crimes Commissioner to provide counselling services to staff at Walsall College.

Financial Review

CCG contracts were extended for a further two years (end 31st March 2023) with a negligible uplift. The robust financial management of the Organisation has continued and the carry forward bank figure is £122,604.

**WPH COUNSELLING & EDUCATION SERVICE
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**TRUSTEES ANNUAL REPORT/cont..
YEAR ENDED 31 MARCH 2021**

Staff

Our much-valued colleague, Gill Wall, Clinical Lead and counsellor retired on the 29th of March 2021 after many years of invaluable service to the organisation. We were delighted that one of our much valued and respected counsellors, Judith Bird, agreed to take up the role of Clinical Lead.

The unprecedented situation brought about by the COVID-19 pandemic set the agenda for most of this accounting period with the focus being maintaining our contractual obligations and providing the best possible service offering to our clients in a safe and responsible manner. The WPH team are to be commended for adapting to the situation quickly and ethically and for providing a flexible service to clients whilst adhering to government legislation and the WPH Covid-19 risk assessment. The learning and skill set developed during the pandemic has now become part of our BAU offering with counsellors continuing to deliver telephone/ ZOOM counselling from their homes and team meetings being held over ZOOM. I would like to thank the staff and the Trustees for their support and dedication which has again contributed towards another successful year for WPH.

Chairperson's Report

This has been year of significant challenge, difficulty, and loss for many people, including the team at WPH Counselling Services, as well as for our valued clients. The dedication that the staff team have continued to demonstrate, along with their resiliency, tenacity, and commitment to clients is truly remarkable and on behalf of the Trustees I offer my profuse thanks to the whole team, and to Jane for her leadership throughout this unprecedented period.

I'd also like to thank Gill Wall for her years of service and support for the organisation and wish her well with her retirement, and welcome Judith Bird into the Clinical Lead role, who was already a valued member of the team.

The organisation continues to grow, despite the wider challenges the pandemic has created, and I am proud that waiting lists for our adult services have decreased, whilst our privately funded work has continued. The leadership team will continue to work collaboratively together with our partners and stakeholders to continually develop our services and meet the needs of people in Walsall. The CCG contract extensions provide further financial stability, and we will continue to work together to achieve good outcomes for young people and adults in the borough.

**WPH COUNSELLING & EDUCATION SERVICE
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**TRUSTEES ANNUAL REPORT/cont..
YEAR ENDED 31 MARCH 2021**

RESERVES POLICY

The trustees have set a reserves policy which requires:-

- a) reserves are maintained at a level which ensures that the Charity's core activity could continue during a period of unforeseen difficulty
- b) a proportion of reserves are maintained in a readily releasable form.

The calculation of the required level of reserves is an integral part of the scheme's planning, budget and forecast cycle.

It takes into account:-

- risks associated with each stream of income and expenditure being different from that budgeted
- planned activity level
- organisation's commitments.

As identified within the Financial Review, the Organisation aims to maintain unrestricted funding at or around the same levels throughout the period 2020/21 as working cash flow and to meet all liabilities within the period and to be mindful of the aim of appropriate distribution of the Mayoral Charity fund over the next 3 to 4 years. The Organisation will continue to hold two months of running costs on reserve.

PUBLIC BENEFIT STATEMENT

The Trustees have complied with their duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission in exercising their powers or duties.

RISK MANAGEMENT

The Trustees continually conduct reviews of the major risks to which the charity is exposed and have established systems to mitigate those risks. The procedures are periodically reviewed to ensure that they still meet the requirements of the charity.

Signed on behalf of the trustees



Jessica Bennett

18 Novemb 2021

**WPH COUNSELLING & EDUCATION SERVICE
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COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2021**

I report on the accounts for the year ended 31 March 2021 set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(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
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of the 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

In connection with my examination, no matter has come to my attention:

- (1) which gives me 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 requirements 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.



John Davis FCA
Arbor House
Broadway North
Walsall
West Midlands
WS1 2AN

18 November 2021

**WPH COUNSELLING & EDUCATION SERVICE
(INCORPORATING WALSALL PREGNANCY HELP)
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Income from:-					
Donations	2	17,811	23,612	41,423	107,427
Charitable Activities	3	17,354	178,564	195,918	189,810
Investment income		27	66	93	309
TOTAL INCOME		<u>35,192</u>	<u>202,242</u>	<u>237,434</u>	<u>297,546</u>
EXPENDITURE					
Charitable activities	4	<u>15,678</u>	<u>251,875</u>	<u>267,553</u>	<u>248,795</u>
TOTAL EXPENDITURE		<u>15,678</u>	<u>251,875</u>	<u>267,553</u>	<u>248,795</u>
NET INCOME	7	19,514	(49,633)	(30,119)	48,751
RECONCILIATION OF FUNDS					
Brought Forward 1 April 2020		<u>151,788</u>	<u>90,808</u>	<u>242,596</u>	<u>193,845</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>171,302</u></u>	<u><u>41,175</u></u>	<u><u>212,477</u></u>	<u><u>242,596</u></u>

**WPH COUNSELLING & EDUCATION SERVICE
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COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
YEAR ENDED 31 MARCH 2021**

		2021	2020
	Note	£	£
FIXED ASSETS			
Tangible assets	10	156,619	157,952
CURRENT ASSETS			
Debtors	11	17,203	3,586
Cash at bank and in hand		122,614	174,311
		139,817	177,897
CREDITORS: Amounts falling due within one year	12	(26,959)	(30,253)
NET CURRENT ASSETS		112,858	147,644
Total assets less current liabilities		269,477	305,596
CREDITORS: Amounts falling due after more than one year	13	(57,000)	(63,000)
NET ASSETS		212,477	242,596
CHARITY FUNDS			
Restricted funds	14	41,175	90,808
Unrestricted funds	15	171,302	151,788
TOTAL FUNDS		212,477	242,596

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

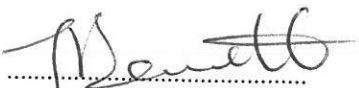
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

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 companies.

The financial statements were approved by the Board of Trustees on 18 November 2021 and were signed on its behalf by:-


Miss J Bennett

**WPH COUNSELLING & EDUCATION SERVICE
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COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General information and basis of preparation

WPH Counselling & Education Service is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**WPH COUNSELLING & EDUCATION SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES /cont...

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions the legacy is treated as a contingent asset and disclosed.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**WPH COUNSELLING & EDUCATION SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES /cont...

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided from the date of acquisition on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:-

Freehold land	Not depreciated
Freehold buildings	2% p.a. straight line
Fixtures, fittings and equipment	33% p.a. straight line

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Employment benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**WPH COUNSELLING & EDUCATION SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

2. INCOME FROM DONATIONS

	2021	2020
	£	£
Gifts	16,057	101,531
Grants	11,032	5,896
Covid grants	14,334	-
	<u>41,423</u>	<u>107,427</u>
	<u><u>41,423</u></u>	<u><u>107,427</u></u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Performance related grants	195,228	188,298
Other	690	1,512
	<u>195,918</u>	<u>189,810</u>
	<u><u>195,918</u></u>	<u><u>189,810</u></u>

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken directly	Support Costs	Total 2021	Total 2020
	£	£	£	£
Adult Mental Health	152,441	3,606	156,047	111,159
Adolescent Mental Health	90,008	1,868	91,876	111,437
Sexual Health/Crisis Pregnancy	3,952	-	3,952	3,848
Other	15,290	388	15,678	22,351
	<u>261,691</u>	<u>5,862</u>	<u>267,553</u>	<u>248,795</u>
	<u><u>261,691</u></u>	<u><u>5,862</u></u>	<u><u>267,553</u></u>	<u><u>248,795</u></u>

**WPH COUNSELLING & EDUCATION SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

5. ALLOCATION OF SUPPORT COSTS

	Total 2021 £	Total 2020 £
Governance	3,258	2,830
Loan interest	2,605	3,245
	<u>5,863</u>	<u>6,075</u>

6. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Accountancy fees	216	3,042	3,258	2,830
Loan interest	173	2,432	2,605	3,245
	<u>389</u>	<u>5,474</u>	<u>5,863</u>	<u>6,075</u>

7. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:-	2021 £	2020 £
Independent Examination	2,064	1,932
Depreciation	2,810	2,318
	<u>4,874</u>	<u>4,250</u>

8. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2020: £nil)

The trustees did not have any expenses reimbursed during the year (2020: £nil)

**WPH COUNSELLING & EDUCATION SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:	2021	2020
	£	£
Wages and salaries	221,441	205,499
Social Security costs	9,437	8,584
Pension costs	3,540	3,172
	<u>234,418</u>	<u>217,255</u>

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

10. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures, Fittings & Equipment	Total
COST	£	£	£
At 1 April 2020	165,906	15,078	180,984
Additions	-	1,477	1,477
At 31 March 2021	<u>165,906</u>	<u>16,555</u>	<u>182,461</u>
DEPRECIATION			
At 1 April 2020	7,954	15,078	23,032
Charge for the year	2,318	492	2,810
At 31 March 2021	<u>10,272</u>	<u>15,570</u>	<u>25,842</u>
NET BOOK VALUE			
At 31 March 2021	<u>155,634</u>	<u>985</u>	<u>156,619</u>
At 31 March 2020	<u>157,952</u>	<u>-</u>	<u>157,952</u>

Freehold property with a cost of £115,906 is being depreciated at a rate of 2% straight line.
Freehold land of £50,000 is not depreciated.

**WPH COUNSELLING & EDUCATION SERVICE
(INCORPORATING WALSALL PREGNANCY HELP)
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

11. DEBTORS

	2021	2020
	£	£
Trade debtors	17,203	3,586
	<u>17,203</u>	<u>3,586</u>

12. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Taxation and Social Security	2,535	3,798
Accruals and deferred income	18,424	20,455
Mortgage loan	6,000	6,000
	<u>26,959</u>	<u>30,253</u>

13. CREDITORS: Amounts falling due after more than one year

	2021	2020
	£	£
Mortgage loan	57,000	63,000
	<u>57,000</u>	<u>63,000</u>

**WPH COUNSELLING & EDUCATION SERVICE
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COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

14. RESTRICTED FUNDS

	Balance at 31 March 2020	Incoming Resources	Outgoing Resources	Balance at 31 March 2021	Balance at 31 March 2020
	£	£	£	£	£
Hardship Fund (CARIS)	430	-	(100)	330	430
Adult Mental Health	-	133,000	(133,000)	-	-
CCG - Adolescent Mental Health	-	38,912	(38,912)	-	-
BBC Children in Need	-	11,032	(11,032)	-	-
CCG – Crisis in Pregnancy	-	3,952	(3,952)	-	-
Mayor's Appeal	90,378	-	(49,533)	40,845	90,378
Walsall College Police Project	-	12,580	(12,580)	-	-
	<u>90,808</u>	<u>199,476</u>	<u>(249,109)</u>	<u>41,175</u>	<u>90,808</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Total 2021 £	Total 2020 £
Restricted Income Funds	-	41,175	-	41,175	90,808
Unrestricted Income Funds	156,619	71,683	(57,000)	171,302	151,788
Total Funds	<u>156,619</u>	<u>112,858</u>	<u>(57,000)</u>	<u>212,477</u>	<u>242,596</u>