

Company Registration Number: 07593537

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

FINANCIAL STATEMENTS

31 MARCH 2023

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 2023

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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)
Charlty number	1146187
Company Registration Number	07593537
Address	55 Upper Forster Street Walsall, West Midlands WS4 2AB
Trustees	Mr Paul Grainger Mrs Carole Gregory (resigned 17.11.2022) Mrs Georgina Atkins Miss Jessica Bennett Mrs Della Bragg Mr Marco Longhi Miss Kelsha Dell (appointed 17.11.2022) Mrs Diane Edlin (appointed 17.11.2022)
Accountants	DJH Mitten Clarke Walsall Limited Chartered Accountants 3 rd Floor International House Hatherton Street Walsall West Midlands WS4 2LA

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

**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2023**

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 2023. 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 Carole Gregory(resigned 17.11.2022)

Mrs Georgina Atkins

Miss Jessica Bennett

Mrs Della Bragg

Mr Marco Longhi

Miss Keisha Dell (appointed 17.11.2022)

Mrs Diane Edlin (appointed 17.11.2022)

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 Director, Clinical Lead/Senior Counsellor and Administration Manager (currently a job share) – who with the Chair comprise a Senior Management Team.

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

**TRUSTEES ANNUAL REPORT/cont..
YEAR ENDED 31 MARCH 2023**

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 of 1st April 2022 to 31 March 2023 has been a busy period for the organisation, and we have continued to work hard to provide quality support to our clients and service users. The mental health sector in general continues to see an increase in individuals looking to access services, and in turn our organisation continues to receive referrals from a wide range of sources, including self-referrals. During this financial year, we have continued to offer sessions face to face and over the telephone and have also introduced video counselling as part of our offering. This provides clients with more choices about how they receive counselling and can also make our sessions more accessible for those who have difficulty attending in person appointments.

Our employees continue to show great dedication to the organisation and continue to provide high quality support to our clients, despite external pressures and internal changes. During the reporting period we have reviewed many processes within the organisation to make them more robust and implement improvements, and staff have embraced these changes and taken them in their stride. In addition to this, we have also started working with an external HR consultant to help us further improve our policies for staff and support for managers, and employees now have access to an Employee Assistance Programme where they can access external support (including counselling, lifestyle advice etc) through their employment with us.

Children and Young People (C&YP) Services

WPH continued to provide services to children and young people and delivered these sessions from a variety of locations, including at our premises, The Haven, other locations such as Canalside, and within local schools in Walsall, as well as over the telephone for those who preferred this method of receiving support. The main presenting issues that we saw in this age group for this period were Depression and Anxiety, Family Issues, Relationships, Low Self Esteem and Stress. We also saw an increase in the number of children who wanted to discuss feelings of self-harm within sessions, and counsellors worked to support these individuals with safety plans and providing information on other services that may be able to help.

Whilst the number of children and young people trying to access our service continued to increase, WPH were fortunate to have received additional funding to help us address the size of our waiting list for children and young people. As a result of the projects supporting young people throughout this year, we were able to decrease our children's waiting list from 9 months to approximately 6-8 weeks, which we were very happy with. As our waiting time shortened, we started to see a rise in the number of people trying to access services, and therefore we continue to work closely with commissioners and seek funding opportunities that may support us in meeting this demand long-term.

Black Country Healthcare Trust (formerly known as Walsall CCG) Funded Services

We continued to provide support to children and young people aged 11+ from our premises in Walsall and CAHMS Canalside, as well as delivering services directly within schools for Brownhills, Ormiston Sheffield Community Academy and Shepwell, as part of this contract. We are currently in discussions with our commissioning body about lowering the minimum age limit for those accessing our services to 8 years old, which would make the service more accessible to slightly younger children.

Privately Funded Contracts

During this period, we supported seven schools in Walsall with privately commissioned sessions with us, primarily on a term time only basis. In addition to this, we also were successful in obtaining a one-off grant from One Walsall for delivering counselling sessions at Bluecoat Academy for one term, which One Walsall agreed to fund in the absence of the school having enough budget to fund the full year.

Children In Need

We continued to deliver services for Joseph Leckie and Bluecoat Academy during term time in line with our successful grant application from previous years. This grant is anticipated to run until the end of July 2023.

National Lottery

This year the organisation began to deliver a project to support children and young people (up to the age of 24) with their mental health, funded by the National Lottery. The purpose of this project was to provide young people with a safe space to find support for their mental health, and improve mental wellbeing for clients, and the National Lottery agreed to fund this project for a 1-year period. The project has been running successfully in this financial year, and we will be continuing to deliver these funded services into the beginning part of the next financial year, to fully complete the project.

Other

The organisation continues to nurture and build their relationships with local organisations and partners and has consistently had a presence at many of the region's transformation and partnership working groups, including Suicide Prevention and Children's Emotional Health and Wellbeing. WPH has also joined the No Wrong Door working partnership allowing clearer pathways for clients trying to access partnership services in the Walsall area.

Adult Services

During this period, we saw an increase in the number of referrals for accessing our counselling services and continued to support clients with both face-to-face and remote counselling services. The main presenting issues that we saw during this period for adults were Depression and Anxiety, Family Issues, Relationships, Bereavement and Stress. We also saw an increase in the number of individuals suffering from low self-esteem.

Black Country Healthcare Trust (formerly known as Walsall CCG) Funded Services

We continued to deliver against our main contract for adult's services with the BCHT with another positive year and outcomes recorded. We also continued to deliver against our Crisis Pregnancy Contract, with 2 allocated

commitment to providing accessible, high quality, effective and efficient services to our valued Clients. I am looking forward to the year ahead to see these plans implemented.

Thank you to all our Clients, partners, commissioners, and valued team of people who contribute to the success of the organisation, including our skilled management team who provide effective leadership in line with our company values.

sessions per week and continuation of signposting to relevant services. This service is available for women of all ages.

In addition to our main contract with the Black Country Healthcare Trust (formerly Walsall CCG), we were also awarded one-off non-recurrent grant funding from the Health Inequalities Initiative to support the continuation of our services by creating more capacity to deliver counselling sessions. As part of this funding, we were also able to begin working from another external community venue in Walsall, making our services even more accessible to those who are unable to attend our building near Walsall town centre. Once we started delivering more sessions, we began to see our waiting list for adults slowly decrease, and we will continue working to deliver these additional sessions into the next financial year.

In addition to our main BCHT Contracts, we also delivered services to adults through privately commissioned Clinical Supervision support to staff members of West Midlands Police. In addition to this, we were also privately commissioned to provide pastoral staff with support and Clinical Supervision at a local school in Walsall, and in Walsall College.

Financial Review

Our CCG contracts have continued to run with a current contract end date of March 2023. At year end, we had a healthy bank balance in our primary account, along with funds remaining in our Donations account and ring-fenced account of the Mayor's Fund.

Plans for the Future

We have exciting plans for the future to further invest in our people, systems, technology, and infrastructure to continually drive improvements for our clients, commissioners and funders, and staff. Within the next 12 months we expect to have re-branded the organisation following a successful bid for pro-bono support from a business providing design support, which will include a new website and an expected refresh of our brand. In addition to this, we will also be reviewing and improving our resources for clients, and any supporting literature to provide enhanced support. We are continually working with our local partners to establish the needs of the community, and will consider these when planning for future projects and support for clients.

Staff

During this period, all staff continued to show dedication and resilience and continued to work together to deliver the best outcomes for clients. Staff also continued to develop professionally within their roles, and the organisation nurtured new counselling talent in the support of several student counselling placements, including for the first-time counselling students specifically training in children and young people qualifications. The whole WPH team are to be commended for their support and contributions resulting in another successful year at WPH.

Our newly formed management team continued to grow and thrive, whilst continuing to support all employees in the organisation. We re-introduced more frequent team meetings as an opportunity for peers to interact. The management team also spent time taking stock of the organisation and any required improvements, and began to prioritise plans for the future.

Chairperson's Report

I am immensely proud of the team and their ongoing commitment to the continuous development of the organisation, and their own and their colleagues professional practice. This year the team have delivered significant achievements that they can celebrate, including increased funding, and reducing the waiting times for children and young people, and adults to access our services.

The management team have worked hard to further develop the infrastructure of the organisation so that we can further improve our people offer, to help us keep and attract the best talent in the sector. This investment, and our exciting plans for new developments to our website, branding, and technology, demonstrate our

**WPH COUNSELLING & EDUCATION SERVICE
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**TRUSTEES ANNUAL REPORT/cont..
YEAR ENDED 31 MARCH 2023**

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 2021/22 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
23rd October 2023

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

**INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2023**

I report on the accounts for the year ended 31 March 2023 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.

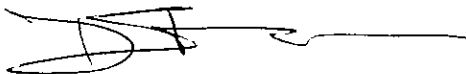
Basis of the independent examiner's report

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
DJH Mitten Clarke Walsall Limited
3rd Floor International House
Hatherton Street
Walsall
West Midlands
WS4 2LA

**WPH COUNSELLING & EDUCATION SERVICE
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**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Income from:-					
Donations	2	3,536		3,536	31,130
Charitable Activities	3	93,263	262,486	355,749	251,797
Investment income		74	-	74	4
		<u>96,873</u>	<u>262,486</u>	<u>359,359</u>	<u>237,434</u>
TOTAL INCOME		96,873	262,486	359,359	237,434
EXPENDITURE					
Charitable activities	4	<u>26,307</u>	<u>279,524</u>	<u>305,831</u>	<u>247,967</u>
TOTAL EXPENDITURE		26,307	279,524	305,831	247,967
NET income/(expenditure)	7	70,566	(17,038)	53,528	34,964
Transfers between funds		<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		80,566	(27,038)	53,528	34,964
RECONCILIATION OF FUNDS					
Brought Forward 1 April 2022		<u>177,759</u>	<u>69,682</u>	<u>247,441</u>	<u>212,477</u>
TOTAL FUNDS CARRIED FORWARD		<u>258,325</u>	<u>42,644</u>	<u>300,969</u>	<u>247,441</u>

**WPH COUNSELLING & EDUCATION SERVICE
(INCORPORATING WALSALL PREGNANCY HELP)
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**BALANCE SHEET
YEAR ENDED 31 MARCH 2023**

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	10		152,810		155,287
CURRENT ASSETS					
Debtors	11	14,285		37,592	
Cash at bank and in hand		195,479		119,539	
		<u>209,764</u>		<u>157,131</u>	
CREDITORS: Amounts falling due within one year	12	<u>(16,605)</u>		<u>(13,977)</u>	
NET CURRENT ASSETS			193,159		143,154
Total assets less current liabilities			<u>345,969</u>		<u>298,441</u>
CREDITORS: Amounts falling due after more than one year	13		<u>(45,000)</u>		<u>(51,000)</u>
NET ASSETS			<u>300,969</u>		<u>247,441</u>
CHARITY FUNDS					
Restricted funds	14	42,644		69,682	
Unrestricted funds	15	258,325		177,759	
TOTAL FUNDS			<u>300,969</u>		<u>247,441</u>

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

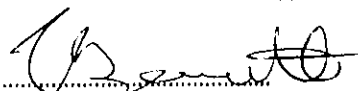
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

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 23rd October 2023 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 2023**

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 2023**

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 2023**

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. reducing balance

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 2023**

2. INCOME FROM DONATIONS

	2023	2022
	£	£
Gifts	3,536	14,417
Grants		16,479
Covid grants		234
	<u>3,536</u>	<u>31,130</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Performance related grants	355,749	251,797
Other	-	
	<u>355,749</u>	<u>251,797</u>

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken directly	Support Costs	Total 2023	Total 2022
	£	£	£	£
Adult Mental Health	142,263	2,822	145,085	116,644
Adolescent Mental Health	99,505	2,465	101,970	80,329
Sexual Health/Crisis Pregnancy	40,305	194	40,499	36,502
Other	17,155	1,122	18,277	14,492
	<u>299,228</u>	<u>6,603</u>	<u>305,831</u>	<u>247,967</u>

**WPH COUNSELLING & EDUCATION SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

5. ALLOCATION OF SUPPORT COSTS

	Total 2023 £	Total 2022 £
Governance	3,349	3,083
Loan Interest	3,254	3,739
	<u>6,603</u>	<u>6,822</u>

6. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accountancy fees	569	2,780	3,349	3,083
Loan Interest	553	2,701	3,254	3,739
	<u>1,122</u>	<u>5,481</u>	<u>6,603</u>	<u>6,822</u>

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

This is stated after charging:-	2023 £	2022 £
Independent Examination	2,360	2,147
Depreciation	3,717	3,304
	<u></u>	<u></u>

8. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2022: £nil)

The trustees did not have any expenses reimbursed during the year (2022: £nil)

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:	2023	2022
	£	£
Wages and salaries	236,771	195,264
Social Security costs	16,362	9,390
Pension costs	3,869	2,980
	<u>257,002</u>	<u>207,634</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 2022	165,906	18,527	184,433
Additions	-	1,240	1,240
At 31 March 2023	<u>165,906</u>	<u>19,767</u>	<u>185,673</u>
DEPRECIATION			
At 1 April 2022	12,590	16,556	29,146
Charge for the year	2,318	1,399	3,717
At 31 March 2023	<u>14,908</u>	<u>17,955</u>	<u>32,863</u>
NET BOOK VALUE			
At 31 March 2023	<u>150,998</u>	<u>1,812</u>	<u>152,810</u>
At 31 March 2022	<u>153,316</u>	<u>1,971</u>	<u>155,287</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
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COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

11. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	14,285	37,592
	<u>14,285</u>	<u>37,592</u>

12. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Taxation and Social Security	7,006	3,662
Accruals and deferred income	3,599	4,315
Mortgage loan	6,000	6,000
	<u>16,605</u>	<u>13,977</u>

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

	2023	2022
	£	£
Mortgage loan	45,000	51,000
	<u>45,000</u>	<u>51,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

14. RESTRICTED FUNDS

	Balance at 31 March 2022	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2023	Balance at 31 March 2022
	£	£	£	£	£	£
Hardship Fund (CARIS)	330	-	(38)		292	330
Adult Mental Health	-	138,709	(138,709)		-	-
CCG - Adolescent Mental Health	26,000	70,608	(96,608)		-	26,000
BBC Children in Need	-	8,703	(8,703)		-	-
CCG – Crisis in Pregnancy	-	3,103	(3,103)		-	-
Mayor's Appeal	33,352				33,352	33,352
National Lottery Main Grant		41,363	(32,363)		9,000	
The Eveson Charitable Trust	10,000	-	-	(10,000)	-	10,000
	<u>69,682</u>	<u>262,486</u>	<u>(279,524)</u>	<u></u>	<u>42,644</u>	<u>69,682</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Total 2023 £	Total 2022 £
Restricted Income Funds	-	42,644	-	42,644	69,682
Unrestricted Income Funds	152,810	150,515	(45,000)	258,325	177,759
Total Funds	<u>152,810</u>	<u>193,159</u>	<u>(45,000)</u>	<u>300,969</u>	<u>247,441</u>