

Charity registration number 1146187 (England and Wales)

Company registration number 07593537

## **WPH Counselling & Education Service**

### **Annual report and unaudited financial statements**

**For the year ended 31 March 2025**

## **WPH Counselling & Education Service**

### **Legal and administrative information**

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#### **Trustees**

Ms Joyce Hodgetts  
Ms Diane Edlin  
Ms Keisha Dell  
Ms Georgina Atkins  
Mr Paul Grainger  
Ms Leanne Tolley

#### **Secretary**

Mr Adam Smith

**Charity number (England and Wales)** 1146187

**Company number** 07593537

**Registered office** The Haven  
55 Upper Forster Street  
Walsall

West Midlands  
WS4 2AB

#### **Independent examiner**

DJH Walsall Limited  
Unit 4  
Rosway Business Park  
Wharf Approach  
Walsall  
West Midlands  
WS9 8BX

# WPH Counselling & Education Service

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## **WPH Counselling & Education Service**

### **Chairperson's report**

**For the year ended 31 March 2025**

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We have welcomed Joyce to the role of chair and offer thanks to Lloyd James who steps down as trustee after a year in the role. The trustees offer heartfelt thanks and recognition to our staff and management team who have shown unwavering dedication and resilience, continuing to deliver the best outcomes for our clients. The staff's commitment and hard work have been truly inspiring, and as a group we are immensely grateful for your efforts.

The trustees also extend their deepest gratitude to the management team who have stepped up to cover the current service director's maternity leave. Your ability to seamlessly manage the transition and maintain the high standards of our services has been remarkable. Without your hard work and dedication, the organisation would not have continued as smoothly as it has during this time.

As we look ahead to the new year, we acknowledge that new challenges may arise. However, as trustees and vice trustee chair, we remain steadfast in our commitment to supporting the provision of free excellent and quality counselling services for the people of Walsall. We are confident that, with WPH's trustee's, staff's and management teams contributions, we will continue to make a positive impact on the mental health of children, young people, and adults living in the Walsall borough.

*Georgina Atkins*

Georgina Atkins

**Vice Chair of Trustees**

Date: 30 September 2025

## **WPH Counselling & Education Service**

### **Trustees' report (including directors' report)**

#### **For the year ended 31 March 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by 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)".

#### **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.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have complied with their duty in Section 17 of the Charities Act 2011 to have regard to public benefit guidelines published by the Commission in exercising their powers or duties.



## **WPH Counselling & Education Service**

### **Trustees' report (including directors' report) (continued)**

#### **For the year ended 31 March 2025**

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##### **Achievements and performance**

###### *Significant activities and achievements against objectives*

The period of 1<sup>st</sup> April 2024 to 31 March 2025 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 consistent demand from individuals looking to access services that support emotional wellbeing and improved mental health.

During this financial year, we have continued to deliver our core counselling services and have strengthened our relationships with local partners across the Walsall mental health space, to ensure that clients have access to as much support as possible.

Our employees continue to show great dedication to the organisation and continue to provide high quality support to our clients. During the reporting period we have continued to streamline and sharpen our internal policies and procedures and have enjoyed the continuation of positive feedback received from our clients.

##### **Children and Young People (CYP) 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 remotely for individuals who chose to engage via this medium. The main presenting issues that we saw in this age group for this period were Depression and Anxiety, and Family Issues.

##### **Black Country Healthcare Trust (BCHT) Funded Services - CYP**

We continued to provide support to children and young people from our premises in Walsall and CAMHS Canalside, as well as delivering services directly within local schools as part of this contract. We have also worked closely with Walsall CAMHS this year who have changed their referral process to deliver a Single Point of Access (SPA) model. We continue to receive a consistent number of referrals from the service and work hard to ensure we see as many young people as possible. We were fortunate to be awarded additional funding this year from our BCHT commissioner for children and young people, allowing us to deliver even more sessions in response to the demand for individuals trying to access mental health services, and in particular 1-2-1 counselling support.

##### **Privately Funded Contracts (CYP)**

During this period, we supported seven schools in Walsall with privately commissioned sessions during term time, including one new school who offer alternative education provision, who wanted to provide additional mental health support for their students.

##### **Mayor's Fund**

At year end, we still have funds remaining in this pot for even more counselling services, and the management team and trustees will continue to monitor demand and deliver this at the most appropriate times to maintain service levels.

## **WPH Counselling & Education Service**

### **Trustees' report (including directors' report) (continued)**

**For the year ended 31 March 2025**

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#### **Adult Services**

During this period, we continued to receive a high number of referrals for accessing our counselling services and continued to support clients with both face-to-face and remote counselling services. As a result, our waiting list has grown and we are actively seeking new funding opportunities that may further help us meet this demand. In addition, we have also been reviewing our services internally to see if we can work more dynamically with external partners and within our service offering (i.e. offering groups), to ensure people can access support as quickly as possible.

The main presenting issues that we saw during this period for adults were Depression and Anxiety, Family Issues and Relationships. We also continued to support individuals who faced concerns and challenges in relation to rising cost of living and money worries.

#### **Black Country Healthcare Trust (BCHT) Funded Services - Adults**

We continued to deliver against our main contract for adult services with the BCHT with another positive year and outcomes recorded. We also continued to deliver against our Crisis Pregnancy Contract, with 2 allocated 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, we have also started delivery on a new initiative funded by BCHT, 'Talking Therapies Plus'. The aim of this service is to provide support to the core NHS IAPT Talking Therapies service, by providing access to mental health and wellbeing services from local providers. This is a pilot project which started in October 2024 and is expected to run for 1 year before being reviewed. This has given us the opportunity to work more closely with other local providers, and gain clarity on some of the pathways between organisations in the mental health space. We are hopeful that the outcomes of this project will be positive and allow the cohort to build stronger relationships and develop a better mental health offer for the community of Walsall.

#### **Privately Funded Contracts (Adults)**

In addition to our main BCHT Contracts, we also continued to deliver 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 Adade pastoral staff with support and Clinical Supervision at a local school in Walsall, and in Walsall College.

#### **Other**

The organisation continues to nurture and build their relationships with local organisations and partners and continues to have a presence at many of the region's transformation and partnership working groups.

#### **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, with several of our counsellors achieving their BACP accreditation status. The implementation of the SCOPed framework for counselling bodies has allowed us to support non BACP registered students, which will also allow us greater opportunity to attract the very best counselling talent in our future recruitment and student placements.

Our Service Director welcomed her baby in Summer 2024 and is currently on maternity leave expected to return in June 2025. During her absence, our remaining management team have worked hard to cover aspects of her role and maintain our working relationships with partners externally, as well as continuing to provide high quality support to our staff. Special thanks to our Clinical Lead and Business and Admin Manager for providing this support and flexibility during this time.



## **WPH Counselling & Education Service**

### **Trustees' report (including directors' report) (continued)**

#### **For the year ended 31 March 2025**

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##### **Financial review**

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.

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

##### *Major risks*

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees are satisfied that adequate systems and procedures are in operation to mitigate against the potential impact on the Charity should any of those risks materialise.

##### **Plans for future periods**

We are continually working with our local partners and reviewing local commissioning priorities to establish the needs of the Walsall community, and will consider these when planning for future projects and support for clients. We will also be considering how we may obtain project funding that will allow us to diversify our income streams and deliver more of our vital services.

##### **Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

|                    |                          |
|--------------------|--------------------------|
| Ms Joyce Hodgetts  |                          |
| Ms Diane Edlin     |                          |
| Ms Keisha Dell     |                          |
| Ms Georgina Atkins |                          |
| Mr Paul Grainger   |                          |
| Ms Leanne Tolley   |                          |
| Mr Lloyd James     |                          |
| Mr Marco Longhi    |                          |
|                    | (Resigned 27 March 2025) |
|                    | (Resigned 27 March 2025) |

##### *Recruitment and appointment of trustees*

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.



## **WPH Counselling & Education Service**

**Trustees' report (including directors' report) (continued)**  
**For the year ended 31 March 2025**

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The trustees' report was approved by the Board of Trustees.

  
Mr Paul Grainger  
Trustee

30 September 2025

# **WPH Counselling & Education Service**

## **Independent examiner's report**

### **To the trustees of WPH Counselling & Education Service**

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I report to the trustees on my examination of the financial statements of WPH Counselling & Education Service (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011 and section 65 of the Charities Act (Northern Ireland) 2008. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

- I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
  - 2 the financial statements do not accord with those records; or
  - 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
  - 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**DJH Walsall Limited**

Unit 4

Rossway Business Park

Wharf Approach

Walsall

West Midlands

WS9 8BX

30 September 2025

## WPH Counselling & Education Service

### Statement of financial activities Including income and expenditure account

For the year ended 31 March 2025

|   | Unrestricted<br>funds<br>2025 | Restricted<br>funds<br>2025 | Total<br>2025 | Unrestricted<br>funds<br>2024 | Restricted<br>funds<br>2024 | Total<br>2024 |
|---|-------------------------------|-----------------------------|---------------|-------------------------------|-----------------------------|---------------|
| Notes   | £                             | £                           | £             | £                             | £                           | £             |
| <b>Income from:</b>                                   |                               |                             |               |                               |                             |               |
| Donations and legacies                                | 2                             | 3,150                       | -             | 2,492                         | -                           | 2,492         |
| Charitable activities                                 | 3                             | 53,194                      | 283,579       | 48,925                        | 269,390                     | 318,315       |
| Investments   | 4                             | 449                         | -             | 423                           | -                           | 423           |
| <b>Total income</b>                                   |                               | 56,793                      | 283,579       | 51,840                        | 269,390                     | 321,230       |
| <b>Expenditure on:</b>                                |                               |                             |               |                               |                             |               |
| Charitable activities                                 | 5                             | 48,859                      | 269,512       | 54,346                        | 279,098                     | 333,444       |
| <b>Total expenditure</b>                              |                               | 48,859                      | 269,512       | 54,346                        | 279,098                     | 333,444       |
| <b>Net income/(expenditure) and movement in funds</b> |                               | 7,934                       | 14,067        | 22,001                        | (2,506)                     | (9,708)       |
|   |                               |                             |               |                               |                             | (12,214)      |
| <b>Reconciliation of funds:</b>                       |                               |                             |               |                               |                             |               |
| Fund balances at 1 April 2024                         |                               | 255,819                     | 32,936        | 288,755                       | 258,325                     | 42,644        |
|   |                               |                             |               |                               |                             | 300,969       |
| <b>Fund balances at 31 March 2025</b>                 |                               | 263,753                     | 47,003        | 310,756                       | 255,819                     | 32,936        |
|   |                               |                             |               |                               |                             | 288,755       |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WPH Counselling & Education Service

## Balance sheet

As at 31 March 2025

|  | Notes | 2025<br>£ | £        | 2024<br>£ | £        |
|--|-------|-----------|----------|-----------|----------|
| <b>Fixed assets</b>  |       |           |          |           |          |
| Tangible assets  | 10    |           | 147,511  |           | 150,415  |
| <b>Current assets</b>  |       |           |          |           |          |
| Debtors  | 11    | 10,874    |          | 23,155    |          |
| Cash at bank and in hand                                       |       | 197,059   |          | 164,026   |          |
| <b>Creditors: amounts falling due within one year</b>          | 13    | 207,933   |          | 187,181   |          |
|  |       | (11,688)  |          | (9,841)   |          |
| <b>Net current assets</b>                                      |       |           | 196,245  |           | 177,340  |
| <b>Total assets less current liabilities</b>                   |       |           | 343,756  |           | 327,755  |
| <b>Creditors: amounts falling due after more than one year</b> | 14    |           | (33,000) |           | (39,000) |
| <b>Net assets</b>  |       |           | 310,756  |           | 288,755  |
| <b>The funds of the charity</b>                                |       |           |          |           |          |
| Restricted income funds  | 16    |           | 47,003   |           | 32,936   |
| Unrestricted funds   | 17    |           | 263,753  |           | 255,819  |
|  |       |           | 310,756  |           | 288,755  |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 30 September 2025

*P.R. Granger*

Mr Paul Granger

Trustee

Company registration number 07593537 (England and Wales)



# **WPH Counselling & Education Service**

## **Notes to the financial statements**

### **For the year ended 31 March 2025**

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#### **1 Accounting policies**

##### **Charity information**

WPH Counselling & Education Service is a private company limited by guarantee incorporated in England and Wales. The registered office is The Haven, 55 Upper Forster Street, Walsall, West Midlands, WS4 2AB.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# WPH Counselling & Education Service

## Notes to the financial statements (continued)

For the year ended 31 March 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                             |                      |
|-----------------------------|----------------------|
| Freehold land and buildings | 2% straight line     |
| Fixtures and fittings       | 33% reducing balance |

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



# WPH Counselling & Education Service

## Notes to the financial statements (continued)

For the year ended 31 March 2025

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2025               | 2024               |
|                     | £                  | £                  |
| Donations and gifts | 3,150              | 2,492              |

## WPH Counselling & Education Service

### Notes to the financial statements (continued)

For the year ended 31 March 2025

| 3 Income from charitable activities |                         |                       |            |                         |                         |         |  |  |  |
|-------------------------------------|-------------------------|-----------------------|------------|-------------------------|-------------------------|---------|--|--|--|
|                                     | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 | Unrestricted funds 2024 | Restricted funds 2024   | Total   |  |  |  |
| <b>School &amp; Other Contracts</b> |                         |                       |            |                         |                         |         |  |  |  |
| Performance related grants          | 53,194                  | 2,420                 | 55,614     | 48,925                  | 2,800                   | 51,725  |  |  |  |
| <b>CYP Mental Health</b>            |                         |                       |            |                         |                         |         |  |  |  |
| Performance related grants          | -                       | 112,867               | 112,867    | -                       | 72,433                  | 72,433  |  |  |  |
| <b>Adult Mental Health</b>          |                         |                       |            |                         |                         |         |  |  |  |
| Performance related grants          | -                       | 164,014               | 164,014    | -                       | 140,051                 | 140,051 |  |  |  |
| <b>Crisis Pregnancy</b>             |                         |                       |            |                         |                         |         |  |  |  |
| Performance related grants          | -                       | 4,278                 | 4,278      | -                       | 4,106                   | 4,106   |  |  |  |
| <b>BCHT Waiting Lists</b>           |                         |                       |            |                         |                         |         |  |  |  |
| Performance related grants          | -                       | -                     | -          | -                       | 50,000                  | 50,000  |  |  |  |
|                                     | 53,194                  | 283,579               | 336,773    | 48,925                  | 269,390                 | 318,315 |  |  |  |
| <b>4 Income from investments</b>    |                         |                       |            |                         |                         |         |  |  |  |
|                                     |                         |                       |            | Unrestricted funds 2025 | Unrestricted funds 2024 |         |  |  |  |
| Interest receivable                 |                         |                       |            | £ 449                   | £ 423                   |         |  |  |  |



## WPH Counselling & Education Service

### Notes to the financial statements (continued)

For the year ended 31 March 2025

| 5 Expenditure on charitable activities |                          |                   |                     |                  |                    |         |  |
|--|--------------------------|-------------------|---------------------|------------------|--------------------|---------|--|
|  | School & Other Contracts | CYP Mental Health | Adult Mental Health | Crisis Pregnancy | BCHT Waiting Lists | Total   |  |
|  | 2025                     | 2025              | 2025                | 2025             | 2025               | 2025    |  |
|  | £                        | £                 | £                   | £                | £                  | £       |  |
| Direct costs                           |                          |                   |                     |                  |                    |         |  |
| Staff costs                            | 40,952                   | 85,370            | 124,100             | 3,975            | 8,333              | 262,730 |  |
| Depreciation and impairment            | 468                      | 975               | 1,416               | 45               | -                  | 2,904   |  |
| Utilities                              | 516                      | 1,077             | 1,565               | 50               | -                  | 3,208   |  |
| Repairs & maintenance                  | 721                      | 1,503             | 2,184               | 70               | -                  | 4,478   |  |
| Insurance                              | 688                      | 1,434             | 2,085               | 67               | -                  | 4,274   |  |
| Subscriptions                          | 149                      | 309               | 449                 | 14               | -                  | 921     |  |
| Telephone                              | 853                      | 1,777             | 2,582               | 83               | -                  | 5,295   |  |
| Other expenses                         | 4,145                    | 8,119             | 11,799              | 378              | -                  | 24,441  |  |
| Training                               | 190                      | 395               | 574                 | 18               | -                  | 1,177   |  |
| Cleaning                               | 351                      | 732               | 1,064               | 34               | -                  | 2,181   |  |
|  | 49,033                   | 101,691           | 147,818             | 4,734            | 8,333              | 311,609 |  |
| Share of support and governance costs  |                          |                   |                     |                  |                    |         |  |
| Governance                             | 1,089                    | 2,270             | 3,298               | 105              | -                  | 6,762   |  |
|  | 50,122                   | 103,961           | 151,116             | 4,839            | 8,333              | 318,371 |  |
| Analysis by fund                       |                          |                   |                     |                  |                    |         |  |
| Unrestricted funds                     | 48,859                   | -                 | -                   | -                | -                  | 48,859  |  |
| Restricted funds                       | 1,263                    | 103,961           | 151,116             | 4,839            | 8,333              | 269,512 |  |
|  | 50,122                   | 103,961           | 151,116             | 4,839            | 8,333              | 318,371 |  |

## WPH Counselling & Education Service

### Notes to the financial statements (continued)

For the year ended 31 March 2025

| 5 Expenditure on charitable activities   |                          | (Continued) |               |                     |                  |       |
|--|--------------------------|-------------|---------------|---------------------|------------------|-------|
| Previous Year:   | School & Other Contracts | CYP         | Mental Health | Adult Mental Health | Crisis Pregnancy | Total |
|  |                          |             |               |                     |                  |       |
|  | 2024                     | 2024        | 2024          | 2024                | 2024             | 2024  |
| £  |                          |             |               |                     |                  |       |
| <b>Direct costs</b>  |                          |             |               |                     |                  |       |
| Staff costs  | 47,155                   | 109,418     | 118,628       | 2,398               | 277,599          |       |
| Depreciation and impairment  | 502                      | 1,163       | 1,262         | 26                  | 2,953            |       |
| Utilities  | 463                      | 1,074       | 1,164         | 24                  | 2,725            |       |
| Repairs & maintenance  | 896                      | 2,079       | 2,254         | 46                  | 5,275            |       |
| Insurance  | 238                      | 552         | 598           | 12                  | 1,400            |       |
| Subscriptions  | 56                       | 130         | 141           | 3                   | 330              |       |
| Travel expenses  | 7                        | 17          | 18            | -                   | 42               |       |
| Telephone  | 737                      | 1,710       | 1,854         | 37                  | 4,338            |       |
| Other expenses   | 1,001                    | 2,324       | 2,519         | 51                  | 5,895            |       |
| Training   | 1,184                    | 9,189       | 12,738        | 201                 | 23,312           |       |
| Cleaning   | 368                      | 853         | 944           | -                   | 2,165            |       |
|  | 52,607                   | 128,509     | 142,120       | 2,798               | 326,034          |       |
| <b>Share of support and governance costs</b>                                       |                          |             |               |                     |                  |       |
| Governance   | 1,739                    | 2,922       | 2,685         | 64                  | 7,410            |       |
|  | 54,346                   | 131,431     | 144,805       | 2,862               | 333,444          |       |
| <b>Analysis by fund</b>  |                          |             |               |                     |                  |       |
| Unrestricted funds   | 54,346                   | -           | -             | -                   | 54,346           |       |
| Restricted funds   | -                        | 131,431     | 144,805       | 2,862               | 279,098          |       |
|  | 54,346                   | 131,431     | 144,805       | 2,862               | 333,444          |       |
| <b>6 Net movement in funds</b>   |                          |             |               |                     |                  |       |
|  |                          |             |               |                     | 2025             | 2024  |
|  |                          |             |               |                     | £                | £     |
| The net movement in funds is stated after charging/(crediting):                    |                          |             |               |                     |                  |       |
| Fees payable for the independent examination of the charity's financial statements |                          |             |               |                     | 2,400            | 2,400 |
| Depreciation of owned tangible fixed assets  |                          |             |               |                     | 2,904            | 2,953 |
|  |                          |             |               |                     |                  |       |

## 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WPH Counselling & Education Service

## Notes to the financial statements (continued) For the year ended 31 March 2025

### 8 Employees

The average monthly number of employees during the year was:

|                         | 2025<br>Number | 2024<br>Number |
|-------------------------|----------------|----------------|
|                         | 16             | 16             |
|                         | =====          | =====          |
| <b>Employment costs</b> | <b>2025</b>    | <b>2024</b>    |
|                         | £              | £              |
| Wages and salaries      | 254,797        | 265,165        |
| Social security costs   | 3,890          | 8,062          |
| Other pension costs     | 4,043          | 4,372          |
|                         | =====          | =====          |
|                         | 262,730        | 277,599        |
|                         | =====          | =====          |

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

|                                    | Freehold land<br>and buildings<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£ |
|------------------------------------|-------------------------------------|-------------------------------|------------|
| <b>Cost</b>                        |                                     |                               |            |
| At 1 April 2024                    | 165,906                             | 20,325                        | 186,231    |
|                                    | =====                               | =====                         | =====      |
| At 31 March 2025                   | 165,906                             | 20,325                        | 186,231    |
|                                    | =====                               | =====                         | =====      |
| <b>Depreciation and impairment</b> |                                     |                               |            |
| At 1 April 2024                    | 17,226                              | 18,590                        | 35,816     |
| Depreciation charged in the year   | 2,316                               | 588                           | 2,904      |
|                                    | =====                               | =====                         | =====      |
| At 31 March 2025                   | 19,542                              | 19,178                        | 38,720     |
|                                    | =====                               | =====                         | =====      |
| <b>Carrying amount</b>             |                                     |                               |            |
| At 31 March 2025                   | 146,364                             | 1,147                         | 147,511    |
|                                    | =====                               | =====                         | =====      |
| At 31 March 2024                   | 148,680                             | 1,735                         | 150,415    |
|                                    | =====                               | =====                         | =====      |

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

### Notes to the financial statements (continued)

For the year ended 31 March 2025

|   |        |        |        |
|---|--------|--------|--------|
| <b>11 Debtors</b>   |        |        |        |
| <b>Amounts falling due within one year:</b>                         |        |        |        |
| Trade debtors   | 2025   | 2024   |        |
|   | £      | £      |        |
| Other debtors   | 10,874 | 16,362 |        |
| Prepayments and accrued income                                      | -      | 4,519  |        |
|   | -      | 2,274  |        |
|   | 10,874 | 23,155 |        |
| <b>12 Loans and overdrafts</b>                                      |        |        |        |
|   |        | 2025   | 2024   |
|   |        | £      | £      |
| Bank loans  | 39,000 | 45,000 |        |
| Payable within one year   | 6,000  | 6,000  |        |
| Payable after one year  | 33,000 | 39,000 |        |
| <b>13 Creditors: amounts falling due within one year</b>            |        |        |        |
|   |        | 2025   | 2024   |
|   |        | £      | £      |
| Bank loans  | 12     | 6,000  | 6,000  |
| Other taxation and social security                                  |        | 2,413  | 161    |
| Accruals and deferred income  |        | 3,275  | 3,680  |
|   |        | 11,688 | 9,841  |
| <b>14 Creditors: amounts falling due after more than one year</b>   |        |        |        |
|   |        | 2025   | 2024   |
|   |        | £      | £      |
| Bank loans  | 12     | 33,000 | 39,000 |
| <b>15 Retirement benefit schemes</b>                                |        |        |        |
| <b>Defined contribution schemes</b>                                 |        | 2025   | 2024   |
|   |        | £      | £      |
| Charge to profit or loss in respect of defined contribution schemes |        | 4,043  | 4,372  |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.



## WPH Counselling & Education Service

### Notes to the financial statements (continued)

#### For the year ended 31 March 2025

##### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                                  | At 1 April<br>2024 | Incoming<br>resources | Resources<br>expended | At 31 March<br>2025 |
|----------------------------------|--------------------|-----------------------|-----------------------|---------------------|
|                                  | £                  | £                     | £                     | £                   |
| BCHT Waiting List                | 8,333              | -                     | (8,333)               | -                   |
| West Midlands Police Counselling | -                  | 2,420                 | (1,263)               | 1,157               |
| CYP Mental Health                | -                  | 112,867               | (103,961)             | 8,906               |
| Adult Mental Health              | -                  | 164,014               | (151,116)             | 12,898              |
| Crisis Pregnancy                 | 3,153              | 4,278                 | (4,839)               | 2,592               |
| Mayor's Appeal                   | 21,180             | -                     | -                     | 21,180              |
| Hardship Fund                    | 270                | -                     | -                     | 270                 |
|                                  | 32,936             | 283,579               | (269,512)             | 47,003              |

##### Previous year:

| At 1 April<br>2023 | Incoming<br>resources | Resources<br>expended | At 31 March<br>2024 |
|--------------------|-----------------------|-----------------------|---------------------|
| £                  | £                     | £                     | £                   |
| 42,644             | 269,390               | (279,098)             | 32,936              |

##### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 April<br>2024 | Incoming<br>resources | Resources<br>expended | At 31 March<br>2025 |
|-----------------------|--------------------|-----------------------|-----------------------|---------------------|
|                       | £                  | £                     | £                     | £                   |
| General funds         | 255,819            | 56,793                | (48,859)              | 263,753             |
|                       | =====              | =====                 | =====                 | =====               |
| <b>Previous year:</b> |                    |                       |                       |                     |
|                       | At 1 April<br>2023 | Incoming<br>resources | Resources<br>expended | At 31 March<br>2024 |
|                       | £                  | £                     | £                     | £                   |
| General funds         | 258,325            | 51,840                | (54,346)              | 255,819             |
|                       | =====              | =====                 | =====                 | =====               |

## WPH Counselling & Education Service

### Notes to the financial statements (continued)

#### For the year ended 31 March 2025

#### 18 Analysis of net assets between funds

|                              | Unrestricted funds | Restricted funds | Total          |
|------------------------------|--------------------|------------------|----------------|
|                              | 2025               | 2025             | 2025           |
|                              | £                  | £                | £              |
| <b>At 31 March 2025:</b>     |                    |                  |                |
| Tangible assets              | 147,511            | -                | 147,511        |
| Current assets/(liabilities) | 149,242            | 47,003           | 196,245        |
| Long term liabilities        | (33,000)           | -                | (33,000)       |
|                              | <u>263,753</u>     | <u>47,003</u>    | <u>310,756</u> |
| <b>At 31 March 2024:</b>     |                    |                  |                |
| Tangible assets              | 150,415            | -                | 150,415        |
| Current assets/(liabilities) | 144,404            | 32,936           | 177,340        |
| Long term liabilities        | (39,000)           | -                | (39,000)       |
|                              | <u>255,819</u>     | <u>32,936</u>    | <u>288,755</u> |

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).