

COUNSELLING FOR SOCIAL CHANGE LIMITED

England & Wales · Charity number 1160047

Details

Other names COUNSELLING FOR SOCIAL CHANGE, CSC

Status Registered

Legal form Charitable company

Company number [08248228](#)

Registered 2015-01-20

Register [View on the Charity Commission register](#)

Contact

Address Pixel
Causewayhead
Penzance
Cornwall
TR18 2SP

Phone 03330508825

Email office@counsellingforsocialchange.org.uk

Website <http://www.counsellingforsocialchange.org.uk>

Activities

Objects: TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OF PEOPLE SUFFERING TRAUMA AND OTHER MENTAL HEALTH ISSUES IN PARTICULAR BUT NOT EXCLUSIVELY AS A RESULT OF CAMPAIGN, CARE AND RELIEF WORK BY THE PROVISION OF COUNSELLING.

Activities: Provision of free and low cost counselling in South West England (Cornwall and Devon). We also provide counselling for activists across the UK.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£86,176	£97,793	-	-
2024-08-31	£111,141	£92,496	-	-
2023-08-31	£65,901	£68,782	-	-
2022-08-31	£62,954	£54,464	-	-
2021-08-31	£49,202	£47,730	-	-

Trustees

Name	Role	Appointed
Alison Harmer		2020-06-19
Bethany Sheldon-Howkins		2013-07-29
Lucy Norris		2015-07-06

COUNSELLING FOR SOCIAL CHANGE LIMITED

England & Wales - Charity number 1160047

Accounts



Counselling For Social Change Limited

Trustees' report and financial statements

For the year ended 31 August 2025

Counselling For Social Change Limited

Reference and administration details

Company number 08248228

Charity number 1160047

Registered office and operational address Pixel, Causewayhead, Penzance, England, TR18 2SP

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lucy Allen
Alison Harmer
Bethany Sheldon-Howkins
Elfreia Lockley

Key management personnel

Clayton Elliott – Managing Director

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2025

The trustees present their report and the unaudited financial statements for the year ended 31 August 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our organisation's purposes as set out in the objects contained in the charitable company's memorandum and articles of association are "To relieve the mental and physical sickness of people suffering trauma and other mental health issues in particular but not exclusively as a result of campaign, care and relief work by the provision of counselling."

Our main objectives for the year continued to be the provision of free and low-cost counselling across the South West of England for people on low incomes and counselling to activists and campaigners.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing free and low-cost counselling and are undertaken to further the charity's charitable purposes for the public benefit.

In the 2024/2025 financial year we have provided 3077 hours of counselling support. This is a 6.2% decrease on the previous year. This slight reduction reflects a reduction of funding.

In this financial year, we successfully raised just over £19,146 in grants and donations.

One of our ongoing goals is to support counsellors' move from volunteering to paid work. We achieve this by partnering with other charities and through our fundraising successes. This year saw a 4% decrease in paid work.

Volunteers

The success of Counselling for Social Change is dependent on our volunteer counsellors. Our work has now settled into a mix of face-to-face and remote counselling to suit both counsellors and clients. We currently have 40 volunteer counsellors supporting our work. Feedback from counsellors shows that 90% of our volunteers feel that they are valued members of C4SC.

Beneficiaries of our services

Our service has provided counselling to people on low incomes across the South West of England. We have worked with other charities to provide counselling support to their beneficiaries. We also provide counselling support to people across the UK that are volunteering in campaigning/social justice movements.

92% of our clients reported improvement as measured with the CORE-10. On average clients scored our service as 19 out of 20 when asked about their experience with their counsellors.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2025

Financial review

Counselling for Social Change (C4SC) is in a strong financial position as we end the year. The charity's funds at the end of the year were as follows:

Restricted income was £13,200 (2024: £44,347) and restricted expenditure was £29,921 (2024: £26,127) resulting in a deficit of £16,721 (2024: surplus of £18,220) for the year. Unrestricted income was £72,976 (2024: £66,794) and unrestricted expenditure was £67,872 (2024: £66,369) resulting in a surplus of £5,104 (2024: surplus of £425) for the year.

Total income for the year was £86,176 (2024: £111,141) and total expenditure was £97,793 (2024: £92,496).

The charity's funds at the year end were £35,029 (2024: £46,646) consisting of £7,082 restricted funds (2024: £23,803) and £27,947 unrestricted funds (2024: £22,843).

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of core expenditure. Budgeted core expenditure for 2025/26 is £60,000 and therefore the target is £15,000 to £30,000 in general funds. As we end our 13th year of operations we currently have 5 months of reserves, or £27,947.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2012 and registered as a charity on 20 January 2015.

The charitable company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2025 was 4 (2024: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

The trustees of the charity are also directors under the charity's Articles and are known as 'Directors' in the Articles of Association.

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association one third of directors must retire each year in order of length of time in office, after which they must be re-elected at the next Annual General Meeting. Alison Harmer retired by rotation and was re-elected.

Due to the nature of counselling much of the charity's work focuses upon people with mental health issues, some of whom may be considered vulnerable adults. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity and experience of the trustee body. Mental health and management experience is well represented by the trustees. In an effort to maintain a broad skill mix, prospective trustees are requested to provide a list of their skills, and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2025

Related parties and relationships with other organisations

No trustees or related parties received remunerations. Please refer to Note 9 in the accounts for other relevant information.

The charity worked closely with the Pearl Exchange this year. We continue our ongoing counselling support for their clients.

Remuneration policy for key management personnel

It is the aim of Counselling for Social Change (C4SC) to recruit and retain high calibre individuals who not only contribute to the achievement of the charity's aims and objectives but also understand and support the ethos and culture of the organisation. The charity's aim is to provide a remuneration package and working environment that is attractive and comparable to other similar organisations.

The charity's trustees have ultimate responsibility for setting salary levels for staff. Trustees will conform with the Equality Act 2010.

The trustees are committed to ensuring a proper balance between paying staff and others fairly in order to attract and retain the best people for the job whilst ensuring careful management of charity funds.

Levels of Salary and Benefits

In deciding the levels of salary and benefits, trustees will consider:

- the purposes, aims and values of the charity and its beneficiaries' needs
- how salary is linked to the skills, experiences and competencies that the charity needs from staff and the scope of their roles
- the number of staff the charity can reasonably afford
- general inflation rates, e.g. RPI (Retail Price Index) or CPI (Consumer Price Index)
- information on pay policies and practices in similar organisations that could help guide a decision on whether a level of pay is fair
- the charity's track record in attracting and retaining committed and motivated employees.

Proportionality

C4SC does not believe in supporting excessive management/executive salaries at the cost of other employees. We have therefore pegged management's salary to always be no higher than the highest hourly rate paid to other staff or contracted counsellors, nor lower than the lowest hourly rate.

The charity undertakes to review salaries periodically, generally annually, although there is no guarantee that any changes to salaries will be made as a result of the review.

Counselling For Social Change Limited
Trustees' annual report for the year ended 31 August 2025

Risk management

The trustees have identified the following areas of potential risk:

Governance – as the charity grows the trustees are aware of the need to bring in new trustees to enhance the skills base. Trustees aim to develop a skills audit for the charity and agree a recruitment process.

Expenses - We anticipate increases in our costs including room hire, clinical supervision and the fees charged by counsellors.

Statement of responsibilities of the trustees

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 18 / 02 / 2026 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'B Sheldon-Howkins'.

Bethany Sheldon-Howkins

Trustee

Independent examiner's report to the trustees of Counselling for Social Change Limited

I report on the accounts of the charity for the year ended 31 August 2025 set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

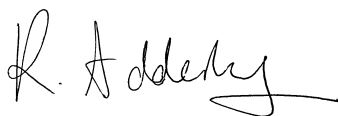
Basis of independent examiner's statement

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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 19 / 02 / 2026

Counselling For Social Change Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 August 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
Income from:							
Donations and legacies	3	8,684	-	8,684	2,185	-	2,185
Charitable activities	4	64,292	13,200	77,492	63,809	44,347	108,156
Other trading activities	5	-	-	-	800	-	800
Total income		72,976	13,200	86,176	66,794	44,347	111,141
Expenditure on:							
Raising funds	-	-	-	-	-	-	-
Charitable activities	6	67,872	29,921	97,793	66,369	26,127	92,496
Total expenditure		67,872	29,921	97,793	66,369	26,127	92,496
Net income/(expenditure) for the year	7	5,104	(16,721)	(11,617)	425	18,220	18,645
Net movement in funds for the year		5,104	(16,721)	(11,617)	425	18,220	18,645
Reconciliation of funds							
Total funds brought forward		22,843	23,803	46,646	22,418	5,583	28,001
Total funds carried forward		27,947	7,082	35,029	22,843	23,803	46,646

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

Counselling For Social Change Limited

Company number 08248228

Balance sheet as at 31 August 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		78		231
Total fixed assets			78		231
Current assets					
Debtors	13	3,187		2,459	
Cash at bank and in hand		35,570		46,507	
Total current assets		38,757		48,966	
Liabilities					
Creditors: amounts falling due in less than one year	14	(3,806)		(2,551)	
Net current assets			34,951		46,415
Total assets less current liabilities			35,029		46,646
Net assets			35,029		46,646
The funds of the charity:					
Restricted income funds	15		7,082		23,803
Unrestricted income funds	16		27,947		22,843
Total charity funds			35,029		46,646

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 20 form part of these accounts.

Approved by the trustees on 18 / 02 / 2026 and signed on their behalf by:



Bethany Sheldon-Howkins (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Counselling For Social Change Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise staff and freelance costs for time spent on fundraising.
- Expenditure on charitable activities includes the costs of the provision of counselling services undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Retreat structure	14%
Equipment	25%

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash only.

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Donations	5,949	-	5,949	73	-	73
Grants	2,735	-	2,735	2,112	-	2,112
Total	8,684	-	8,684	2,185	-	2,185

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
<u>Grants</u>						
The National Lottery Community Fund	-	-	-	-	19,415	19,415
Sedel-Collings Foundation	-	10,200	10,200	-	20,200	20,200
Cornwall Community Fund	-	3,000	3,000	-	4,732	4,732
<u>Charitable trading</u>						
Counselling fees	64,292	-	64,292	63,809	-	63,809
Total	64,292	13,200	77,492	63,809	44,347	108,156

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2025 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Room hire	-	-	-	800	-	800
	-	-	-	800	-	800

Notes to the accounts for the year ended 31 August 2025 (continued)

6 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Staff	42,983	40,174
Room hire	9,047	8,646
Counselling provision	27,080	28,188
Counselling supervision	10,960	9,662
Travel expenses	281	9
Volunteer expenses	301	36
Advertising and marketing	404	445
Miscellaneous	2,341	1,564
Office supplies	6	-
Software subscriptions	1,503	1,415
Insurance	488	378
Accountancy fees	2,173	1,734
Bank and Stripe/Paypal charges	73	92
Depreciation charge	153	153
	97,793	92,496
Restricted expenditure	29,921	26,127
Unrestricted expenditure	67,872	66,369
	97,793	92,496

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	153	153
Accountancy fees	1,440	1,122
Independent examiner's fee	300	252

Notes to the accounts for the year ended 31 August 2025 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	39,156	37,140
Social security costs	2,923	2,227
Pension costs	904	807
	42,983	40,174

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 3 (2024: 4).

The average full time equivalent number of staff employed during the period was 1.0 (2024: 1.3).

The key management personnel of the charity comprise the trustees and the Managing Director. The total employee benefits of the key management personnel of the charity were £27,385 (2024: £26,212).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: £Nil).

No member of the management committee received travel and subsistence expenses during the year (2024: £Nil).

There were no donations from related parties (2024: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: £Nil).

Notes to the accounts for the year ended 31 August 2025 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
The National Lottery Community Fund	-	19,415
HMRC Employment Allowance	2,735	2,112
	2,735	21,527

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Retreat structure £	Equipment £	Total £
Cost			
At 1 September 2024	7,412	1,766	9,178
At 31 August 2025	7,412	1,766	9,178
Depreciation			
At 1 September 2024	7,412	1,535	8,947
Charge for the year	-	153	153
At 31 August 2025	7,412	1,688	9,100
Net book value			
At 31 August 2025	-	78	78
At 31 August 2024	-	231	231

Notes to the accounts for the year ended 31 August 2025 (continued)

13 Debtors

	2025	2024
	£	£
Trade debtors	688	-
Prepayments and accrued income	2,499	2,459
	3,187	2,459

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,064	-
Other creditors and accruals	1,740	1,378
Taxation and social security costs	1,002	1,173
	3,806	2,551

Notes to the accounts for the year ended 31 August 2025 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2025 £
Cornwall Community Foundation	507	3,000	(2,357)	-	1,150
The National Lottery Community Fund (3)	12,321	-	(12,321)	-	-
Sedel-Collings Foundation	10,975	10,200	(15,243)	-	5,932
Total	23,803	13,200	(29,921)	-	7,082

Comparative period

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2024 £
The National Lottery Community Fund (2)	1,621	-	(1,621)	-	-
The Edward Gostling Foundation	3,962	-	(3,962)	-	-
Cornwall Community Foundation	-	4,732	(4,225)	-	507
The National Lottery Community Fund (3)	-	19,415	(7,094)	-	12,321
Sedel-Collings Foundation	-	20,200	(9,225)	-	10,975
Total	5,583	44,347	(26,127)	-	23,803

**Name of
restricted fund****Description, nature and purposes of the fund**

The National Lottery Community Fund (2)	To provide funding for up to six free counselling sessions per person with professional counsellors for 40 of the most disadvantaged beneficiaries in the Penzance community.
The Edward Gostling Foundation	To provide funding for up to six free counselling sessions per person with professional counsellors for clients across Cornwall.
Cornwall Community Foundation	Staff costs for a "Partnerships and Outreach Coordinator".

Notes to the accounts for the year ended 31 August 2025 (continued)

Analysis of movements in restricted funds (continued)

The National Lottery Community Fund (3)	To provide funding for free counselling to people on low incomes across Cornwall and Devon.
Sedel-Collings Foundation	Staffing costs for "Partnerships and Outreach Co-ordinator" and the provision of free counselling to clients aged over 35 years old in Cornwall.

16 Analysis of movement in unrestricted funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers £	As at 31 August 2025 £
General fund	22,843	72,976	(67,872)	-	27,947
	22,843	72,976	(67,872)	-	27,947

Comparative period

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers £	As at 31 August 2024 £
General fund	22,418	66,794	(66,369)	-	22,843
	23,287	66,794	(66,369)	(869)	22,843

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Notes to the accounts for the year ended 31 August 2025 (continued)

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	78	-	-	78
Net current assets/(liabilities)	27,869	-	7,082	34,951
Total	27,947	-	7,082	35,029
<i>Comparative period</i>				
	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	231	-	-	231
Net current assets/(liabilities)	22,612	-	23,803	46,415
Total	22,843	-	23,803	46,646

COUNSELLING FOR SOCIAL CHANGE LIMITED

England & Wales - Charity number 1160047

Accounts



Counselling For Social Change Limited

Trustees' report and financial statements

For the year ended 31 August 2024

Counselling For Social Change Limited

Reference and administration details

Company number 08248228

Charity number 1160047

Registered office and operational address Mor Workspace, Treloggan Lane, Newquay, Cornwall, TR7 2FP

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lucy Allen
Alison Harmer
Bethany Sheldon-Howkins
Elfrea Lockley

Key management personnel

Clayton Elliott – Managing Director

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2024

The trustees present their report and the unaudited financial statements for the year ended 31 August 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our organisation's purposes as set out in the objects contained in the charitable company's memorandum and articles of association are "To relieve the mental and physical sickness of people suffering trauma and other mental health issues in particular but not exclusively as a result of campaign, care and relief work by the provision of counselling."

Our main objectives for the year continued to be the provision of free and low-cost counselling across the South West of England for people on low incomes and counselling to activists and campaigners.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing free and low-cost counselling and are undertaken to further the charity's charitable purposes for the public benefit.

In the 2023/2024 financial year we have provided 3279 hours of counselling support. This is a 26.5% increase on the previous year. We anticipate further growth in the coming year.

In this financial year, we successfully raised just over £44,000 in grants and donations.

One of our ongoing goals is to support counsellors' move from volunteering to paid work. We achieve this by partnering with other charities and through our fundraising successes. This year saw an almost 27% increase in paid work.

Volunteers

The success of Counselling for Social Change (C4SC) is dependent on our volunteer counsellors. Our work has now settled into a mix of face-to-face and remote counselling to suit both counsellors and clients. We currently have 40 volunteer counsellors supporting our work. Feedback from counsellors shows that 90% of our volunteers feel that they are valued members of C4SC.

Beneficiaries of our services

Our service has provided counselling to people on low incomes across the South West of England. We have worked with other charities to provide counselling support to their beneficiaries. We also provide counselling support to people across the UK that are volunteering in campaigning/social justice movements.

75% of our clients show improvement as measured with the CORE-10. On average clients scored our service as 19.2 out of 20 when asked about their experience with their counsellors.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2024

Financial review

C4SC is in a strong financial position as we end the year. The charity's funds at the end of the year were as follows:

Restricted income was £44,347 (2023: £16,949) and restricted expenditure was £26,127 (2023: £15,053) resulting in a surplus of £18,220 (2023: £1,896) for the year. Unrestricted income was £66,794 (2023: £48,952) and unrestricted expenditure was £66,369 (2023: £53,792) resulting in a surplus of £425 (2023: deficit of £4,777) for the year.

Total income for the year was £111,141 (2023: £65,901) and total expenditure was £92,496 (2023: £68,782).

The charity's funds at the year end were £46,646 (2023: £28,001) consisting of £23,803 restricted funds (2023: £5,583) and £22,843 unrestricted funds (2023: £22,418).

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of core expenditure. Budgeted core expenditure for 2024/25 is £53,702 and therefore the target is £13,426 to £26,851 in general funds. As we end our 12th year of operations we currently have just over 5 months of reserves (£22,843).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2012 and registered as a charity on 20 January 2015.

The charitable company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2024 was 4 (2023: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

The trustees of the charity are also directors under the charity's Articles and are known as 'Directors' in the Articles of Association.

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association one third of directors must retire each year in order of length of time in office, after which they must be re-elected at the next Annual General Meeting. Lucy Allen retired by rotation and was re-elected.

Due to the nature of counselling much of the charity's work focuses upon people with mental health issues, some of whom may be considered vulnerable adults. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity and experience of the trustee body. Mental health and management experience is well represented by the trustees. In an effort to maintain a broad skill mix, prospective trustees are requested to provide a list of their skills, and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2024

Related parties and relationships with other organisations

No trustees or related parties received remunerations. Please refer to notes 9 and 10 in the accounts for other relevant information.

The charity worked closely with the Pearl Exchange this year. We continue our ongoing counselling support for their clients.

Remuneration policy for key management personnel

It is the aim of C4SC to recruit and retain high calibre individuals who not only contribute to the achievement of the charity's aims and objectives but also understand and support the ethos and culture of the organisation. The charity's aim is to provide a remuneration package and working environment that is attractive and comparable to other similar organisations.

The charity's trustees have ultimate responsibility for setting salary levels for staff. Trustees will conform with the Equality Act 2010.

The trustees are committed to ensuring a proper balance between paying staff and others fairly in order to attract and retain the best people for the job whilst ensuring careful management of charity funds.

Levels of Salary and Benefits

In deciding the levels of salary and benefits, trustees will consider:

- the purposes, aims and values of the charity and its beneficiaries' needs
- how salary is linked to the skills, experiences and competencies that the charity needs from staff and the scope of their roles
- the number of staff the charity can reasonably afford
- general inflation rates, e.g. RPI (Retail Price Index) or CPI (Consumer Price Index)
- information on pay policies and practices in similar organisations that could help guide a decision on whether a level of pay is fair
- the charity's track record in attracting and retaining committed and motivated employees.

Proportionality

C4SC does not believe in supporting excessive management/executive salaries at the cost of other employees. We have therefore pegged management's salary to always be no higher than the highest hourly rate paid to other staff or contracted counsellors, nor lower than the lowest hourly rate.

The charity undertakes to review salaries periodically, generally annually, although there is no guarantee that any changes to salaries will be made as a result of the review.

Risk management

The trustees have identified the following areas of potential risk:

Governance – as the charity grows the trustees are aware of the need to bring in new trustees to enhance the skills base. Trustees aim to develop a skills audit for the charity and agree a recruitment process.

Expenses - We anticipate increases in our costs including room hire, clinical supervision and the fees charged by counsellors.

Counselling For Social Change Limited
Trustees' annual report for the year ended 31 August 2024

Statement of responsibilities of the trustees

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

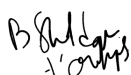
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 19 / 02 / 2025 and signed on their behalf by



Bethany Sheldon-Howkins

Trustee

Independent examiner's report to the trustees of Counselling for Social Change Limited

I report on the accounts of the charity for the year ended 31 August 2024 set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 21 / 02 / 2025

Counselling For Social Change Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 August 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2023 £</i>
Income from:							
Donations and legacies	3	2,185	-	2,185	1,962	2,048	4,010
Charitable activities	4	63,809	44,347	108,156	46,290	14,901	61,191
Other trading activities	5	800	-	800	700	-	700
Total income		66,794	44,347	111,141	48,952	16,949	65,901
Expenditure on:							
Raising funds	6	-	-	-	1,625	-	1,625
Charitable activities	7	66,369	26,127	92,496	52,104	15,053	67,157
Total expenditure		66,369	26,127	92,496	53,729	15,053	68,782
Net income/(expenditure) for the year	8	425	18,220	18,645	(4,777)	1,896	(2,881)
Net movement in funds for the year		425	18,220	18,645	(4,777)	1,896	(2,881)
Reconciliation of funds							
Total funds brought forward		22,418	5,583	28,001	27,195	3,687	30,882
Total funds carried forward		22,843	23,803	46,646	22,418	5,583	28,001

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

Counselling For Social Change Limited

Company number 08248228

Balance sheet as at 31 August 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		231		384
Total fixed assets			231		384
Current assets					
Debtors	14	2,459		1,256	
Cash at bank and in hand		46,507		28,343	
Total current assets		48,966		29,599	
Liabilities					
Creditors: amounts falling due in less than one year	15	(2,551)		(1,982)	
Net current assets			46,415		27,617
Total assets less current liabilities			46,646		28,001
Net assets			46,646		28,001
The funds of the charity:					
Restricted income funds	16		23,803		5,583
Unrestricted income funds	17		22,843		22,418
Total charity funds			46,646		28,001

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

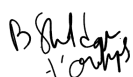
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 21 form part of these accounts.

Approved by the trustees on 19 / 02 / 2025 and signed on their behalf by:



Bethany Sheldon-Howkins (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Counselling For Social Change Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise staff and freelance costs for time spent on fundraising.
- Expenditure on charitable activities includes the costs of the provision of counselling services undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Retreat structure	14%
Equipment	25%

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash only.

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donations	73	-	73	157	-	157
Grants	2,112	-	2,112	1,805	2,048	3,853
Total	2,185	-	2,185	1,962	2,048	4,010

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
<u>Grants</u>						
The Edward Gostling Foundation	-	-	-	-	5,000	5,000
The National Lottery Community Fund	-	19,415	19,415	-	9,901	9,901
Sedel-Collings Foundation	-	20,200	20,200	-	-	-
Cornwall Community Fund	-	4,732	4,732	-	-	-
<u>Charitable trading</u>						
Counselling fees	63,809	-	63,809	46,290	-	46,290
Total	63,809	44,347	108,156	46,290	14,901	61,191

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2024 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Room hire	800	-	800	700	-	700
	800	-	800	700	-	700

6 Cost of raising funds

	Unrestricted £	Restricted £	2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2023</i> £
Fundraiser's fees	-	-	-	1,625	-	1,625
	-	-	-	1,625	-	1,625

Notes to the accounts for the year ended 31 August 2024 (continued)

7 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Staff	40,174	28,711
Room hire	8,646	5,523
Counselling provision	28,188	18,483
Counselling supervision	9,662	8,666
Travel expenses	9	-
Volunteer expenses	36	412
Advertising and marketing	445	56
Miscellaneous	1,564	1,086
Office supplies	-	29
Software subscriptions	1,415	1,706
Insurance	378	761
Accountancy fees	1,734	1,484
Bank and Stripe/Paypal charges	92	87
Depreciation charge	153	153
	92,496	67,157
Restricted expenditure	26,127	15,053
Unrestricted expenditure	66,369	52,104
	92,496	67,157

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	153	153
Accountancy fees	1,122	960
Independent examiner's fee	252	240

Notes to the accounts for the year ended 31 August 2024 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	37,140	26,253
Social security costs	2,227	1,832
Pension costs	807	626
	40,174	28,711

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 4 (2023: 2).

The average full time equivalent number of staff employed during the period was 1.3 (2023: 0.7).

The key management personnel of the charity comprise the trustees and the Managing Director. The total employee benefits of the key management personnel of the charity were £26,212 (2023: £24,651).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: £Nil).

No member of the management committee received travel and subsistence expenses during the year (2023: £Nil).

There were no donations from related parties (2023: £Nil).

During the year, the Managing Director Clayton Elliott rented a room from the charity that was temporarily surplus to requirements. This was conducted on normal commercial terms, and the total amount received was £800 (2023: £700).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: £Nil).

Notes to the accounts for the year ended 31 August 2024 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
The National Lottery Community Fund	19,415	9,901
HMRC Employment Allowance	2,112	1,805
	21,527	11,706

There were no unfulfilled conditions and contingencies attaching to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Retreat structure £	Equipment £	Total £
Cost			
At 1 September 2023	7,412	1,766	9,178
At 31 August 2024	7,412	1,766	9,178
Depreciation			
At 1 September 2023	7,412	1,382	8,794
Charge for the year	-	153	153
At 31 August 2024	7,412	1,535	8,947
Net book value			
At 31 August 2024	-	231	231
At 31 August 2023	-	384	384

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2024 (continued)

14 Debtors

	2024 £	2023 £
Prepayments and accrued income	2,459	1,256
	2,459	1,256

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	1,378	1,331
Taxation and social security costs	1,173	651
	2,551	1,982

Notes to the accounts for the year ended 31 August 2024 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2024 £
The National Lottery Community Fund (2)	1,621	-	(1,621)	-	-
The Edward Gostling Foundation	3,962	-	(3,962)	-	-
Cornwall Community Foundation	-	4,732	(4,225)	-	507
The National Lottery Community Fund (3)	-	19,415	(7,094)	-	12,321
Sedel-Collings Foundation	-	20,200	(9,225)	-	10,975
Total	5,583	44,347	(26,127)	-	23,803

Comparative period

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2023 £
<i>Co-op Community Fund</i>	-	2,048	(2,048)	-	-
<i>The National Lottery Community Fund (1)</i>	233	-	(233)	-	-
<i>The National Lottery Community Fund (2)</i>	-	9,901	(8,280)	-	1,621
<i>The Edward Gostling Foundation</i>	-	5,000	(1,038)	-	3,962
<i>The Foyle Foundation</i>	3,454	-	(3,454)	-	-
Total	3,687	16,949	(15,053)	-	5,583

Notes to the accounts for the year ended 31 August 2024 (continued)

Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Coop Community Fund	To provide free counselling to people on low incomes, for clinical supervision and software subscriptions.
The National Lottery Community Fund (1)	To provide extended counselling due to psychological damage caused by the Covid pandemic and related financial hardship.
The National Lottery Community Fund (2)	To provide funding for up to six free counselling sessions per person with professional counsellors for 40 of the most disadvantaged beneficiaries in the Penzance community.
The Edward Gostling Foundation	To provide funding for up to six free counselling sessions per person with professional counsellors for clients across Cornwall.
The Foyle Foundation	Core funding for staffing to allow support for 8 extra volunteer counsellors thus increasing the counselling provision by extra 500 hrs to an additional 75 beneficiaries.
Cornwall Community Foundation	Staff costs for a "Partnerships and Outreach Coordinator".
The National Lottery Community Fund (3)	To provide funding for free counselling to people on low incomes across Cornwall and Devon.
Sedel-Collings Foundation	Staffing costs for "Partnerships and Outreach Co-ordinator" and the provision of free counselling to clients aged over 35 years old in Cornwall.

Notes to the accounts for the year ended 31 August 2024 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers £	As at 31 August 2024 £
General fund	22,418	66,794	(66,369)	-	22,843
	22,418	66,794	(66,369)	-	22,843

Comparative period

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	As at 31 August 2023 £
General fund	26,326	48,953	(53,730)	869	22,418
Designated fund: Activist counselling	869	-	-	(869)	-
	27,195	48,953	(53,730)	-	22,418

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated fund: Activist counselling	To provide free counselling to people involved in campaigning

Notes to the accounts for the year ended 31 August 2024 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	231	-	-	231
Net current assets/(liabilities)	22,612	-	23,803	46,415
Total	22,843	-	23,803	46,646
<i>Comparative period</i>				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
<i>Tangible fixed assets</i>	<i>384</i>	<i>-</i>	<i>-</i>	<i>384</i>
<i>Net current assets/(liabilities)</i>	<i>22,034</i>	<i>-</i>	<i>5,583</i>	<i>27,617</i>
<i>Total</i>	<i>22,418</i>	<i>-</i>	<i>5,583</i>	<i>28,001</i>

COUNSELLING FOR SOCIAL CHANGE LIMITED

England & Wales - Charity number 1160047

Accounts



Counselling For Social Change Limited

Trustees' report and financial statements

For the year ended 31 August 2023

Counselling For Social Change Limited

Reference and administration details

Company number 08248228

Charity number 1160047

Registered office and operational address 23 Alma Terrace, Penzance, Cornwall, TR18 2BY

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lucy Allen
Alison Harmer
Bethany Sheldon-Howkins
Elfrea Lockley

Key management personnel

Clayton Elliott – Managing Director

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2023

The trustees present their report and the unaudited financial statements for the year ended 31 August 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our organisation's purposes as set out in the objects contained in the charitable company's memorandum and articles of association are "To relieve the mental and physical sickness of people suffering trauma and other mental health issues in particular but not exclusively as a result of campaign, care and relief work by the provision of counselling."

Our main objectives for the year continued to be the provision of free and low-cost counselling across the South West of England for people on low incomes and counselling to activists and campaigners.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing free and low-cost counselling and are undertaken to further the charity's charitable purposes for the public benefit.

In the 2022/2023 financial year we have provided 2593 hours of counselling support. This is a 7% increase on the previous year. We anticipate further growth in the coming year.

In this financial year, we successfully raised just over £17,000 in grants and donations.

One of our ongoing goals is to support counsellors' move from volunteering to paid work. We achieve this by partnering with other charities and through our fundraising successes. This year saw an almost 14% increase in paid work.

Volunteers

The success of Counselling for Social Change is dependent on our volunteer counsellors. Our work has now settled into a mix of face-to-face and remote counselling to suit both counsellors and clients.

Beneficiaries of our services

Our service has provided counselling to people on low incomes across the South West of England. We have worked with other charities to provide counselling support to their beneficiaries. We also provide counselling support to people across the UK that are volunteering in campaigning/social justice movements.

Financial review

Despite the ongoing challenges of the cost of living crisis, Counselling for Social Change (C4SC) is in a strong financial position as we end the year.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2023

The charity's funds at the end of the year were as follows:

Restricted income was £16,949 (2022: £20,373) and restricted expenditure was £15,053 (2022: £16,686) resulting in a surplus of £1,896 (2022: £3,687) for the year. Unrestricted income was £48,952 (2022: £42,581) and unrestricted expenditure was £53,792 (2022: £37,778) resulting in a deficit of £4,777 (2022: surplus of £4,803) for the year.

Total income for the year was £65,901 (2022: £62,954) and total expenditure was £68,782 (2022: £54,464).

The charity's funds at the year end were £28,001 (2022: £30,882) consisting of £5,583 restricted funds (2022: £3,687) and £22,418 unrestricted funds (2022: £27,195).

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of core expenditure. Budgeted core expenditure for 2023/24 is £50,000 and therefore the target is £12,500 to £25,000 in general funds. As we end our 10th year of operations we currently have just over 5 months of reserves, or £22,418.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2012 and registered as a charity on 20 January 2015.

The charitable company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2023 was 4 (2022: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

The trustees of the charity are also directors under the charity's Articles and are known as 'Directors' in the Articles of Association.

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association one third of directors must retire each year in order of length of time in office, after which they must be re-elected at the next Annual General Meeting. Lucy Allen retired by rotation and was re-elected.

Due to the nature of counselling much of the charity's work focuses upon people with mental health issues, some of whom may be considered vulnerable adults. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity and experience of the trustee body. Mental health and management experience is well represented by the trustees. In an effort to maintain a broad skill mix, prospective trustees are requested to provide a list of their skills, and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2023

Related parties and relationships with other organisations

No trustees or related parties received remunerations. Please refer to Notes 10 and 11 in the accounts for other relevant information.

The charity worked closely with the Pearl Exchange this year. We continue our ongoing counselling support for their clients.

Remuneration policy for key management personnel

It is the aim of Counselling for Social Change (C4SC) to recruit and retain high calibre individuals who not only contribute to the achievement of the charity's aims and objectives but also understand and support the ethos and culture of the organisation. The charity's aim is to provide a remuneration package and working environment that is attractive and comparable to other similar organisations.

The charity's trustees have ultimate responsibility for setting salary levels for staff. Trustees will conform with the Equality Act 2010.

The trustees are committed to ensuring a proper balance between paying staff and others fairly in order to attract and retain the best people for the job whilst ensuring careful management of charity funds.

Levels of Salary and Benefits

In deciding the levels of salary and benefits, trustees will consider:

- the purposes, aims and values of the charity and its beneficiaries' needs
- how salary is linked to the skills, experiences and competencies that the charity needs from staff and the scope of their roles
- the number of staff the charity can reasonably afford
- general inflation rates, e.g. RPI (Retail Price Index) or CPI (Consumer Price Index)
- information on pay policies and practices in similar organisations that could help guide a decision on whether a level of pay is fair
- the charity's track record in attracting and retaining committed and motivated employees.

Proportionality

C4SC does not believe in supporting excessive management/executive salaries at the cost of other employees. We have therefore pegged management's salary to always be no higher than the highest hourly rate paid to other staff or contracted counsellors, nor lower than the lowest hourly rate.

The charity undertakes to review salaries periodically, generally annually, although there is no guarantee that any changes to salaries will be made as a result of the review.

Risk management

The trustees have identified the following areas of potential risk:

Governance – as the charity grows the trustees are aware of the need to bring in new trustees to enhance the skills base. Trustees aim to develop a skills audit for the charity and agree a recruitment process.

Expenses - As we face the cost-of-living crisis we anticipate increases in our costs including room hire, clinical supervision and the fees charged by counsellors.

Counselling For Social Change Limited
Trustees' annual report for the year ended 31 August 2023

Statement of responsibilities of the trustees

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 18 / 01 / 2024 and signed on their behalf by



Bethany Sheldon-Howkins

Trustee

Independent examiner's report to the trustees of Counselling for Social Change Limited

I report on the accounts of the charity for the year ended 31 August 2023 set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 18 / 01 / 2024

Counselling For Social Change Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 August 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
Income from:							
Donations and legacies	3	1,962	2,048	4,010	1,986	11,373	13,359
Charitable activities	4	46,290	14,901	61,191	40,589	9,000	49,589
Other trading activities	5	700	-	700	-	-	-
Investments	6	-	-	-	6	-	6
Total income		48,952	16,949	65,901	42,581	20,373	62,954
Expenditure on:							
Raising funds	7	1,625	-	1,625	409	-	409
Charitable activities	8	52,104	15,053	67,157	37,369	16,686	54,055
Total expenditure		53,729	15,053	68,782	37,778	16,686	54,464
Net income/(expenditure) for the year	9	(4,777)	1,896	(2,881)	4,803	3,687	8,490
Net movement in funds for the year		(4,777)	1,896	(2,881)	4,803	3,687	8,490
Reconciliation of funds							
Total funds brought forward		27,195	3,687	30,882	22,392	-	22,392
Total funds carried forward		22,418	5,583	28,001	27,195	3,687	30,882

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

Counselling For Social Change Limited

Company number 08248228

Balance sheet as at 31 August 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	14	384	537
Total fixed assets		384	537
Current assets			
Debtors	15	1,256	765
Cash at bank and in hand		28,343	31,411
Total current assets		29,599	32,176
Liabilities			
Creditors: amounts falling due in less than one year	16	(1,982)	(1,831)
Net current assets		27,617	30,345
Total assets less current liabilities		28,001	30,882
Net assets		28,001	30,882
The funds of the charity:			
Restricted income funds	18	5,583	3,687
Unrestricted income funds	19	22,418	27,195
Total charity funds		28,001	30,882

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

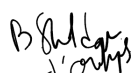
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 20 form part of these accounts.

Approved by the trustees on and signed on their behalf by:



Bethany Sheldon-Howkins (Trustee)

18 / 01 / 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Counselling For Social Change Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise staff and freelance costs for time spent on fundraising.
- Expenditure on charitable activities includes the costs of the provision of counselling services undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Retreat structure	14%
Equipment	25%

h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i Cash at bank and in hand

Cash at bank and cash in hand includes cash only.

j Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were £122 of outstanding contributions at the year end which were paid In September 2023.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Donations	157	-	157	693	-	693
Grants	1,805	2,048	3,853	1,293	11,373	12,666
Total	1,962	2,048	4,010	1,986	11,373	13,359

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
<u>Grants</u>						
The Foyle Foundation	-	-	-	-	4,000	4,000
Cornwall Community Foundation	-	-	-	-	5,000	5,000
The Edward Gostling Foundation	-	5,000	5,000	-	-	-
The National Lottery Community Fund	-	9,901	9,901	-	-	-
<u>Charitable trading</u>						
Counselling fees	46,290	-	46,290	40,589	-	40,589
Total	46,290	14,901	61,191	40,589	9,000	49,589

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2023 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Room hire	700	-	700	-	-	-
	700	-	700	-	-	-

6 Investment income

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Income from bank deposits	-	-	-	6	-	6
	-	-	-	6	-	6

7 Cost of raising funds

	Unrestricted £	Restricted £	2023 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>2022 £</i>
Staff costs	-	-	-	409	-	409
Fundraiser's fees	1,625	-	1,625	-	-	-
	1,625	-	1,625	409	-	409

Notes to the accounts for the year ended 31 August 2023 (continued)

8 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff	28,711	22,951
Room hire	5,523	2,245
Counselling provision	18,483	16,256
Counselling supervision	8,666	7,055
Travel expenses	-	42
Volunteer expenses	412	30
Advertising and marketing	56	340
Miscellaneous	1,086	1,027
Office supplies	29	137
Software subscriptions	1,706	1,840
Insurance	761	688
Accountancy fees	1,484	1,278
Bank and Stripe/Paypal charges	87	89
Depreciation charge	153	77
	67,157	54,055
Restricted expenditure	15,053	16,686
Unrestricted expenditure	52,104	37,369
	67,157	54,055

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	153	77
Accountancy fees	960	900
Independent examiner's fee	240	180

10 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	26,253	21,588
Social security costs	1,832	1,399
Pension costs	626	373
	28,711	23,360

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 2 (2022: 2).

The average full time equivalent number of staff employed during the period was 0.7 (2022: 0.6).

The key management personnel of the charity comprise the trustees and the Managing Director. The total employee benefits of the key management personnel of the charity were £24,651 (2022: £20,448).

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: £Nil).

No member of the management committee received travel and subsistence expenses during the year (2022: £Nil).

There were no donations from related parties (2022: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: £Nil).

Notes to the accounts for the year ended 31 August 2023 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
The National Lottery Community Fund	9,901	10,000
HMRC Employment Allowance	1,805	1,293
	11,706	11,293

There were no unfulfilled conditions and contingencies attaching to the grant.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Retreat structure £	Equipment £	Total £
Cost			
At 1 September 2022	7,412	1,766	9,178
At 31 August 2023	7,412	1,766	9,178
Depreciation			
At 1 September 2022	7,412	1,229	8,641
Charge for the year	-	153	153
At 31 August 2023	7,412	1,382	8,794
Net book value			
At 31 August 2023	-	384	384
At 31 August 2022	-	537	537

Notes to the accounts for the year ended 31 August 2023 (continued)

15 Debtors

	2023 £	2022 £
Trade debtors	-	765
Prepayments and accrued income	1,256	-
	1,256	765

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	1,331	1,080
Taxation and social security costs	651	751
	1,982	1,831

17 Deferred income

	2023 £	2022 £
Deferred grant brought forward	-	15,000
Released to income from charitable activities	-	(15,000)
Deferred grants carried forward	-	-

Reason for deferral of income

Towards the end of the financial year 2021 the charity received two grants (The National Lottery Community Fund: £10,000, Cornwall Community Foundation: £5,000) which were for projects with specific start dates in the next financial year.

Notes to the accounts for the year ended 31 August 2023 (continued)

18 Analysis of movements in restricted funds

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2023 £
Co-op Community Fund	-	2,048	(2,048)	-	-
The National Lottery Community Fund (1)	233	-	(233)	-	-
The National Lottery Community Fund (2)	-	9,901	(8,280)	-	1,621
The Edward Gostling Foundation	-	5,000	(1,038)	-	3,962
The Foyle Foundation	3,454	-	(3,454)	-	-
Total	3,687	16,949	(15,053)	-	5,583

Comparative period

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2022 £
Co-op Community Fund	-	373	(373)	-	-
The National Lottery Community Fund (1)	-	10,000	(9,767)	-	233
The Albert Hunt Trust	-	1,000	(1,000)	-	-
Cornwall Community Foundation	-	5,000	(5,000)	-	-
The Foyle Foundation	-	4,000	(546)	-	3,454
Total	-	20,373	(16,686)	-	3,687

Name of**restricted fund****Description, nature and purposes of the fund**

Coop Community Fund	to provide free counselling to people on low incomes, for clinical supervision and software subscriptions
The National Lottery Community Fund	to provide extended counselling due to psychological damage caused by the Covid pandemic and related financial hardship
The National Lottery Community Fund (2)	to provide funding for up to six free counselling sessions per person with professional counsellors for 40 of the most disadvantaged beneficiaries in the Penzance community
The Albert Hunt Trust	core funding for extra admin staffing
Cornwall Community Foundation	core funding for staffing to allow support for 8 extra volunteer counsellors thus increasing the counselling provision to an additional 100 beneficiaries
The Foyle Foundation	core funding for staffing to allow support for 8 extra volunteer counsellors thus increasing the counselling provision by extra 500 hrs to an additional 75 beneficiaries

Counselling For Social Change Limited

Notes to the accounts for the year ended 31 August 2023 (continued)

19 Analysis of movement in unrestricted funds

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	As at 31 August 2023 £
General fund	26,326	48,953	(53,730)	869	22,418
Designated fund: Activist counselling	869	-	-	(869)	-
	27,195	48,953	(53,730)	-	22,418

Comparative period

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	As at 31 August 2022 £
General fund	21,523	42,581	(37,778)	-	26,326
Designated fund: Activist counselling	869	-	-	-	869
	22,392	42,581	(37,778)	-	27,195

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund	The free reserves after allowing for all designated funds
Designated fund: Activist counselling	to provide free counselling to people involved in campaigning

Notes to the accounts for the year ended 31 August 2023 (continued)

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	384	-	-	384
Net current assets/(liabilities)	22,034	-	5,583	27,617
Total	22,418	-	5,583	28,001
Comparative period				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>
<i>Tangible fixed assets</i>	<i>537</i>	<i>-</i>	<i>-</i>	<i>537</i>
<i>Net current assets/(liabilities)</i>	<i>25,789</i>	<i>869</i>	<i>3,687</i>	<i>30,345</i>
<i>Total</i>	<i>26,326</i>	<i>869</i>	<i>3,687</i>	<i>30,882</i>

COUNSELLING FOR SOCIAL CHANGE LIMITED

England & Wales - Charity number 1160047

Accounts



Counselling For Social Change Limited

Trustees' report and financial statements

For the year ended 31 August 2022

Counselling For Social Change Limited

Reference and administration details

Company number 8248228

Charity number 1160047

Registered office and operational address 23 Alma Terrace, Penzance, Cornwall, TR18 2BY

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lucy Allen
Alison Harmer
Bethany Sheldon-Howkins
Elfrea Lockley

Key management personnel

Clayton Elliott – Managing Director

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2022

The trustees present their report and the unaudited financial statements for the year ended 31 August 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our organisation's purposes as set out in the objects contained in the charitable company's memorandum and articles of association are "To relieve the mental and physical sickness of people suffering trauma and other mental health issues in particular but not exclusively as a result of campaign, care and relief work by the provision of counselling."

Our main objectives for the year continued to be the provision of free and low-cost counselling across the South West of England for people on low incomes and counselling to activists and campaigners.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing free and low-cost counselling and are undertaken to further the charity's charitable purposes for the public benefit.

In the 2021/2022 financial year we have provided 2430 hours of counselling support. This is an 13% decrease on the previous year. This reduction is down to a number of factors, including experienced counsellors needing to reduce their volunteering time, time required to bring on new counsellors and some of our projects coming to an end. We do anticipate growth in the coming year.

In this financial year, we successfully raised just over £6,000 in grants and donations.

One of our ongoing goals is to support counsellors' move from volunteering to paid work. We achieve this by partnering with other charities and through our fundraising successes. Unfortunately, we once again saw a decrease (7%) in paid work.

Volunteers

The success of Counselling for Social Change is dependent on our volunteer counsellors. Covid-19 continues to be a challenge. Much of our work has remained online and we are working to support counsellors move safely into face-to-face work.

Beneficiaries of our services

Our service has provided counselling to people on low incomes across the South West of England. We have worked with other charities to provide counselling support to their beneficiaries. We also provide counselling support to people across the UK that are volunteering in campaigning/social justice movements.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2022

Financial review

Despite the ongoing challenges of the cost of living crisis, Counselling for Social Change (C4SC) is in a strong financial position as we end the year.

The charity's funds at the end of the year were as follows:

Restricted income was £20,373 (2021: £2,760) and restricted expenditure was £16,686 (2021: £9,635) resulting in a surplus of £3,687 (2021: deficit of £6,875) for the year. Unrestricted income was £42,581 (2021: £46,442) and unrestricted expenditure was £37,778 (2021: £38,095) resulting in a surplus of £4,803 (2021: surplus of £8,347) for the year.

Total income for the year was £62,954 (2021: £49,202) and total expenditure was £54,464 (2021: £47,730).

The charity's funds at the year end were £30,882 (2021: £22,392) consisting of £3,687 restricted funds (2021: £nil) and £27,195 unrestricted funds (2021: £22,392).

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of core expenditure. Budgeted core expenditure for 2022/23 is £39,000 and therefore the target is £9,750 to £19,500 in general funds. As we end our eighth year of operations we have successfully built 8 months of reserves, or £27,195.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2012 and registered as a charity on 20 January 2015.

The charitable company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2022 was 4 (2021: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

The trustees of the charity are also directors under the charity's Articles and are known as 'Directors' in the Articles of Association.

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association one third of directors must retire each year in order of length of time in office, after which they must be re-elected at the next Annual General Meeting. Alison Harmer retired by rotation and was re-elected.

Due to the nature of counselling much of the charity's work focuses upon people with mental health issues, some of whom may be considered vulnerable adults. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity and experience of the trustee body. Mental health and management experience is well represented by the trustees. In an effort to maintain a broad skill mix, prospective trustees are requested to provide a

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2022

list of their skills, and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board.

Related parties and relationships with other organisations

No trustees or related parties received remunerations. Please refer to Notes 9 and 10 in the accounts for other relevant information.

The charity worked closely together with Cornwall Neighbourhoods for Change (CN4C) and the Pearl Exchange this year. We continue our ongoing counselling support for their clients.

Remuneration policy for key management personnel

It is the aim of Counselling for Social Change (C4SC) to recruit and retain high calibre individuals who not only contribute to the achievement of the charity's aims and objectives but also understand and support the ethos and culture of the organisation. The charity's aim is to provide a remuneration package and working environment that is attractive and comparable to other similar organisations.

The charity's trustees have ultimate responsibility for setting salary levels for staff. Trustees will conform with the Equality Act 2010.

The trustees are committed to ensuring a proper balance between paying staff and others fairly in order to attract and retain the best people for the job whilst ensuring careful management of charity funds.

Levels of Salary and Benefits

In deciding the levels of salary and benefits, trustees will consider:

- the purposes, aims and values of the charity and its beneficiaries' needs
- how salary is linked to the skills, experiences and competencies that the charity needs from staff and the scope of their roles
- the number of staff the charity can reasonably afford
- general inflation rates, e.g. RPI (Retail Price Index) or CPI (Consumer Price Index)
- information on pay policies and practices in similar organisations that could help guide a decision on whether a level of pay is fair
- the charity's track record in attracting and retaining committed and motivated employees.

Proportionality

C4SC does not believe in supporting excessive management/executive salaries at the cost of other employees. We have therefore pegged management's salary to always be no higher than the highest hourly rate paid to other staff, nor lower than the lowest hourly rate.

The charity undertakes to review salaries periodically, generally annually, although there is no guarantee that any changes to salaries will be made as a result of the review.

Counselling For Social Change Limited
Trustees' annual report for the year ended 31 August 2022

Risk management

The trustees have identified the following areas of potential risk:

Governance – as the charity grows the trustees are aware of the need to bring in new trustees to enhance the skills base. Trustees aim to develop a skills audit for the charity and agree a recruitment process.

Expenses - As we face the cost-of-living crisis we anticipate increases in our costs including room hire, clinical supervision and the fees charged by counsellors.

Counselling For Social Change Limited
Trustees' annual report for the year ended 31 August 2022

Statement of responsibilities of the trustees

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 09/02/2023 and signed on their behalf by



Bethany Sheldon-Howkins

Trustee

Independent examiner's report to the trustees of Counselling for Social Change Limited

I report on the accounts of the charity for the year ended 31 August 2022 set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 03 / 03 / 2023

Counselling For Social Change
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 August 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	1,986	11,373	13,359	1,726	2,760	4,486
Charitable activities	4	40,589	9,000	49,589	44,714	-	44,714
Investments	5	6	-	6	2	-	2
Total income		42,581	20,373	62,954	46,442	2,760	49,202
Expenditure on:							
Raising funds	6	409	-	409	-	-	-
Charitable activities	7	37,369	16,686	54,055	38,095	9,635	47,730
Total expenditure		37,778	16,686	54,464	38,095	9,635	47,730
Net income/(expenditure) for the year	8	4,803	3,687	8,490	8,347	(6,875)	1,472
Net movement in funds for the year		4,803	3,687	8,490	8,347	(6,875)	1,472
Reconciliation of funds							
Total funds brought forward		22,392	-	22,392	14,045	6,875	20,920
Total funds carried forward		27,195	3,687	30,882	22,392	-	22,392

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

Counselling For Social Change

Company number 8248228

Balance sheet as at 31 August 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	537	-
Total fixed assets		537	-
Current assets			
Debtors	14	765	28
Cash at bank and in hand		31,411	39,003
Total current assets		32,176	39,031
Liabilities			
Creditors: amounts falling due in less than one year	15	(1,831)	(16,639)
Net current assets		30,345	22,392
Total assets less current liabilities		30,882	22,392
Net assets		30,882	22,392
The funds of the charity:			
Restricted income funds	17	3,687	-
Unrestricted income funds	18	27,195	22,392
Total charity funds		30,882	22,392

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

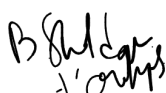
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 21 form part of these accounts.

Approved by the trustees on 09/02/2023

and signed on their behalf by:



Bethany Sheldon-Howkins (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Counselling For Social Change meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise staff costs for time spent on fundraising.
- Expenditure on charitable activities includes the costs of the provision of counselling services undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Retreat structure	14%
Equipment	25%

h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i Cash at bank and in hand

Cash at bank and cash in hand includes cash only.

j Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Counselling For Social Change

Notes to the accounts for the year ended 31 August 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Donations	693	-	693	1,726	-	1,726
Grants	1,293	11,373	12,666	-	2,760	2,760
Total	1,986	11,373	13,359	1,726	2,760	4,486

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
<u>Grants</u>						
The Foyle Foundation	-	4,000	4,000	-	-	-
Cornwall Community Foundation	-	5,000	5,000	-	-	-
<u>Charitable trading</u>						
Counselling fees	40,589	-	40,589	44,714	-	44,714
Total	40,589	9,000	49,589	44,714	-	44,714

Counselling For Social Change

Notes to the accounts for the year ended 31 August 2022 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Income from bank deposits	6	-	6	2	-	2
	6	-	6	2	-	2

6 Cost of raising funds

	Unrestricted £	Restricted £	2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2021</i> £
Staff costs	409	-	409	-	-	-
	409	-	409	-	-	-

Counselling For Social Change

Notes to the accounts for the year ended 31 August 2022 (continued)

7 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff	22,951	15,812
Room hire	2,245	245
Counselling provision	16,256	17,363
Counselling supervision	7,055	5,890
Travel expenses	42	-
Volunteer expenses	30	1,085
Advertising and marketing	340	1,024
Miscellaneous	1,027	1,408
Office rent	-	876
Office supplies	137	34
Software subscriptions	1,840	1,829
Insurance	688	503
Accountancy fees	1,278	1,446
Bank and Stripe/Paypal charges	89	215
Depreciation charge	77	-
	54,055	47,730
Restricted expenditure	16,686	9,635
Unrestricted expenditure	37,369	38,095
	54,055	47,730

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	77	-
Accountancy fees	900	960
Independent examiner's fee	180	180

Notes to the accounts for the year ended 31 August 2022 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	21,588	15,538
Social security costs	1,399	-
Pension costs	373	274
	23,360	15,812

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 2 (2021: 1).

The average full time equivalent number of staff employed during the period was 0.6 (2021:0.5).

The key management personnel of the charity comprise the trustees and the Managing Director. The total employee benefits of the key management personnel of the charity were £20,448 (2021: £15,652).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: £436).

No member of the management committee received travel and subsistence expenses during the year (2021:£Nil).

There were no donations from related parties (2021: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: Nil).

Notes to the accounts for the year ended 31 August 2022 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
The National Lottery Community Fund	10,000	-
HMRC Employment Allowance	1,293	-
	11,293	-

There were no unfulfilled conditions and contingencies attaching to the grant.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Retreat structure £	Equipment £	Total £
Cost			
At 1 September 2021	7,412	1,152	8,564
Additions	-	614	614
At 31 August 2022	7,412	1,766	9,178
Depreciation			
At 1 September 2021	7,412	1,152	8,564
Charge for the year	-	77	77
At 31 August 2022	7,412	1,229	8,641
Net book value			
At 31 August 2022	-	537	537
<i>At 31 August 2021</i>	-	-	-

Notes to the accounts for the year ended 31 August 2022 (continued)

14 Debtors

	2022 £	2021 £
Trade debtors	765	-
Other debtors	-	28
	765	28

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	60
Other creditors and accruals	1,080	1,140
Deferred income	-	15,000
Taxation and social security costs	751	439
	1,831	16,639

16 Deferred income

	2022 £	2021 £
Deferred grant brought forward	15,000	-
Grants received	-	15,000
Released to income from charitable activities	(15,000)	-
Deferred grants carried forward	-	15,000

Reason for deferral of income

Towards the end of the financial year 2021 the charity received two grants (The National Lottery Community Fund: £10,000, Cornwall Community Foundation: £5,000) which were for projects with specific start dates in the next financial year.

Notes to the accounts for the year ended 31 August 2022 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2022 £
Co-op Community Fund	-	373	(373)	-	-
The National Lottery Community Fund	-	10,000	(9,767)	-	233
The Albert Hunt Trust	-	1,000	(1,000)	-	-
Cornwall Community Foundation	-	5,000	(5,000)	-	-
The Foyle Foundation	-	4,000	(546)	-	3,454
Total	-	20,373	(16,686)	-	3,687

Comparative period

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
Co-op Community Fund	1,314	2,760	(4,074)	-	-
The National Lottery Community Fund	5,561	-	(5,561)	-	-
Total	6,875	2,760	(9,635)	-	-

**Name of
restricted fund****Description, nature and purposes of the fund**

Coop Community Fund	to provide free counselling to people on low incomes, for clinical supervision and software subscriptions
The National Lottery Community Fund	to provide extended counselling due to psychological damage caused by the Covid pandemic and related financial hardship
The Albert Hunt Trust	core funding for extra admin staffing
Cornwall Community Foundation	core funding for staffing to allow support for 8 extra volunteer counsellors thus increasing the counselling provision to an additional 100 beneficiaries
The Foyle Foundation	core funding for staffing to allow support for 8 extra volunteer counsellors thus increasing the counselling provision by extra 500 hrs to an additional 75 beneficiaries

Notes to the accounts for the year ended 31 August 2022 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	As at 31 August 2022 £
General fund	21,523	42,581	(37,778)	-	26,326
Designated fund: Activist counselling	869	-	-	-	869
	22,392	42,581	(37,778)	-	27,195
Comparative period					
	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	As at 31 August 2021 £
General fund	12,520	46,442	(37,439)	-	21,523
Activist counselling	1,525	-	(656)	-	869
	14,045	46,442	(38,095)	-	22,392

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated fund: Activist counselling	to provide free counselling to people involved in campaigning

Notes to the accounts for the year ended 31 August 2022 (continued)

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	537	-	-	537
Net current assets/(liabilities)	25,789	869	3,687	30,345
Total	26,326	869	3,687	30,882
Comparative period				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
<i>Net current assets/(liabilities)</i>	<i>21,523</i>	<i>869</i>	<i>-</i>	<i>22,392</i>
<i>Total</i>	<i>21,523</i>	<i>869</i>	<i>-</i>	<i>22,392</i>

COUNSELLING FOR SOCIAL CHANGE LIMITED

England & Wales - Charity number 1160047

Accounts



Counselling For Social Change Limited

Trustees' report and financial statements

For the year ended 31 August 2021

Counselling For Social Change Limited

Reference and administration details

Company number 8248228

Charity number 1160047

Registered office and operational address 23 Alma Terrace, Penzance, Cornwall, TR18 2BY

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lucy Allen
Alison Harmer
Bethany Sheldon-Howkins
Elfrea Lockley

Key management personnel

Clayton Elliott – Managing Director

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2021

The trustees present their report and the unaudited financial statements for the year ended 31 August 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our organisation's purposes as set out in the objects contained in the company's memorandum and articles of association are "To relieve the mental and physical sickness of people suffering trauma and other mental health issues in particular but not exclusively as a result of campaign, care and relief work by the provision of counselling."

Our main objectives for the year continued to be the provision of free and low-cost counselling across the South West of England for people on low incomes and counselling to activists and campaigners.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing free and low-cost counselling and are undertaken to further the charity's charitable purposes for the public benefit.

In the 2020/2021 financial year we have provided 2796 hours of counselling support. This is an 11% increase on the last year. This was in line with our projections as we focussed on managing the challenges of Covid-19. However, we do anticipate more growth in the coming year as we aim to begin expanding our service to include Devon.

In this financial year, we successfully raised just under £20,000 in grants and donations.

One of our ongoing goals is to support counsellors move from volunteering to paid work. We achieve this by partnering with other charities and through our fundraising successes. Unfortunately, we once again saw a decrease (15%) in paid work. This is partly a result of the ongoing impact of the pandemic and some of our previous service users establishing their own competing counselling charities.

Volunteers

The success of Counselling for Social Change is dependent on our volunteer counsellors. Covid-19 continues to be a challenge. Much of our work has remained online and we are working to support counsellors move safely into face-to-face work.

Beneficiaries of our services

Our service has provided counselling to people on low incomes across Cornwall. We have worked with other charities to provide counselling support to their beneficiaries. We also provide counselling support to people across the UK that are volunteering in campaigning/social justice movements. Our goal for the 2021/22 financial year to is broaden our low-cost counselling service to cover Devon.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2021

Financial review

Despite the ongoing challenges we face as a result of the pandemic, Counselling for Social Change (C4SC) is in a strong financial position as we end the year.

The charity's funds at the end of the year were as follows:

Restricted income was £2,760 (2020: £12,176) and restricted expenditure was £9,635 (2020: £6,736) resulting in a deficit of £6,875 (2020: surplus of £5,440) for the year. Unrestricted income was £46,442 (2020: £38,400) and unrestricted expenditure was £38,095 (2020: £43,689) resulting in a surplus of £8,347 (2020: deficit of £5,289) for the year.

Total income for the year was £49,202 (2020: £50,576) and total expenditure was £47,730 (2020: £50,425).

The charity's funds at the year end were £22,392 (2020: £20,920) consisting of £Nil restricted funds (2020: £6,875) and £22,392 unrestricted funds (2020: £14,045).

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of core expenditure. Budgeted core expenditure for 2021/22 is £35,000 and therefore the target is £8,750 to £17,500 in general funds. As we end our eighth year of operations we have successfully built 8 months of reserves, or £22,392.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2012 and registered as a charity on 20 January 2015.

The charitable company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2021 was 4 (2020: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

The trustees of the charity are also directors under the charity's Articles and are known as 'Directors' in the Articles of Association.

Current trustees:

Lucy Allen

Alison Harmer

Frea Lockley

Bethany Sheldon-Howkins

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2021

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association one third of directors must retire each year in order of length of time in office, after which they must be re-elected at the next Annual General Meeting. Bee Sheldon-Howkins retired by rotation and was re-elected.

Due to the nature of counselling much of the charity's work focuses upon people with mental health issues, some of whom may be considered vulnerable adults. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity and experience of the trustee body. Mental health and management experience is well represented by the trustees. In an effort to maintain a broad skill mix, prospective trustees are requested to provide a list of their skills, and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board.

Related parties and relationships with other organisations

No trustees or related parties received remunerations. Please refer to Notes 8 and 9 in the accounts for other relevant information.

The charity worked closely together with Cornwall Neighbourhoods for Change (CN4C) and the Pearl Exchange this year. We continue our ongoing counselling support for their clients.

Remuneration policy for key management personnel

It is the aim of Counselling for Social Change (C4SC) to recruit and retain high calibre individuals who not only contribute to the achievement of the charity's aims and objectives but also understand and support the ethos and culture of the organisation. The charity's aim is to provide a remuneration package and working environment that is attractive and comparable to other similar organisations.

The charity's trustees have ultimate responsibility for setting salary levels for staff. Trustees will conform with the Equality Act 2010.

The trustees are committed to ensuring a proper balance between paying staff and others fairly in order to attract and retain the best people for the job whilst ensuring careful management of charity funds.

Levels of Salary and Benefits

In deciding the levels of salary and benefits, trustees will consider:

- the purposes, aims and values of the charity and its beneficiaries' needs
- how salary is linked to the skills, experiences and competencies that the charity needs from staff and the scope of their roles
- the number of staff the charity can reasonably afford
- general inflation rates, e.g. RPI (Retail Price Index) or CPI (Consumer Price Index)
- information on pay policies and practices in similar organisations that could help guide a decision on whether a level of pay is fair
- the charity's track record in attracting and retaining committed and motivated employees.

Counselling For Social Change Limited

Trustees' annual report for the year ended 31 August 2021

Proportionality

C4SC does not believe in supporting excessive management/executive salaries at the cost of other employees. We have therefore pegged management salary (management fees in 2020) to always be no higher than the highest hourly rate paid to other staff, nor lower than the lowest hourly rate.

The charity undertakes to review salaries periodically, generally annually, although there is no guarantee that any changes to salaries will be made as a result of the review.

Risk management

The trustees have identified the following areas of potential risk:

Governance – as the charity grows the trustees are aware of the need to bring in new trustees to enhance the skills base. Trustees aim to develop a skills audit for the charity and agree a recruitment process.

Expenses - As we return to face-to-face counselling room hire costs have increased quite drastically due to venues attempting to recoup losses caused by lockdown. This has the potential to put additional stress on our service and may require a review of counselling charges. We are currently dealing with this by keeping a high level of online working.

Counselling For Social Change Limited
Trustees' annual report for the year ended 31 August 2021

Statement of responsibilities of the trustees

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

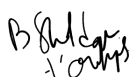
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 03 / 03 / 2022 and signed on their behalf by



Bethany Sheldon-Howkins

Trustee

Independent examiner's report to the trustees of Counselling For Social Change Limited

I report on the accounts of the charity for the year ended 31 August 2021 set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date 03 / 03 / 2022

Counselling For Social Change
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 August 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	1,726	2,760	4,486	3,027	12,176	15,203
Charitable activities	4	44,714	-	44,714	35,369	-	35,369
Investments	5	2	-	2	4	-	4
Total income		46,442	2,760	49,202	38,400	12,176	50,576
Expenditure on:							
Raising funds	-	-	-	-	-	-	-
Charitable activities	6	38,095	9,635	47,730	43,689	6,736	50,425
Total expenditure		38,095	9,635	47,730	43,689	6,736	50,425
Net income/(expenditure) for the year	7	8,347	(6,875)	1,472	(5,289)	5,440	151
Net movement in funds for the year		8,347	(6,875)	1,472	(5,289)	5,440	151
Reconciliation of funds							
Total funds brought forward		14,045	6,875	20,920	19,334	1,435	20,769
Total funds carried forward		22,392	-	22,392	14,045	6,875	20,920

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

Counselling For Social Change
Company number 8248228

Balance sheet as at 31 August 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	11	-	-
Total fixed assets		-	-
Current assets			
Debtors	12	28	-
Cash at bank and in hand		39,003	24,757
Total current assets		39,031	24,757
Liabilities			
Creditors: amounts falling due in less than one year	13	(16,639)	(3,837)
Net current assets		22,392	20,920
Total assets less current liabilities		22,392	20,920
Net assets		22,392	20,920
The funds of the charity:			
Restricted income funds	15	-	6,875
Unrestricted income funds	16	22,392	14,045
Total charity funds		22,392	20,920

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

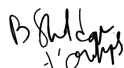
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 21 form part of these accounts.

Approved by the trustees on 03 / 03 / 2022

and signed on their behalf by:



Bethany Sheldon-Howkins (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Counselling For Social Change meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise staff costs for time spent on fundraising.
- Expenditure on charitable activities includes the costs of the provision of counselling services undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Retreat structure	14%
Equipment	25%

h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i Cash at bank and in hand

Cash at bank and cash in hand includes cash only.

j Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Counselling For Social Change

Notes to the accounts for the year ended 31 August 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Donations	1,726	-	1,726	3,027	-	3,027
Grants	-	2,760	2,760	-	12,176	12,176
Total	1,726	2,760	4,486	3,027	12,176	15,203

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Counselling fees	44,714	-	44,714	35,369	-	35,369
Total	44,714	-	44,714	35,369	-	35,369

Counselling For Social Change

Notes to the accounts for the year ended 31 August 2021 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Income from bank deposits	2	-	2	4	-	4
	2	-	2	4	-	4

Counselling For Social Change

Notes to the accounts for the year ended 31 August 2021 (continued)

6 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Staff	15,812	-
Management fees	-	13,378
Room hire	245	3,308
Counselling provision	17,363	20,543
Counselling supervision	5,890	5,490
Travel expenses	-	103
Volunteer expenses	1,085	25
Advertising and marketing	1,024	452
Miscellaneous	1,408	1,696
Office rent	876	2,410
Office supplies	34	367
Software subscriptions	1,829	-
Insurance	503	476
Accountancy fees	1,446	960
Bank and Paypal charges	215	115
Depreciation charge	-	1,102
	47,730	50,425
Restricted expenditure	9,635	6,736
Unrestricted expenditure	38,095	43,689
	47,730	50,425

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	-	1,102
Accountancy fees	960	740
Independent examiner's fee	180	180

Notes to the accounts for the year ended 31 August 2021 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	15,538	-
Pension costs	274	-
	15,812	-

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 1 (2020: Nil).

The average full time equivalent number of staff employed during the period was 0.5 (2020: Nil).

The key management personnel of the charity comprise the trustees and the Managing Director. The total employee benefits of the key management personnel of the charity were £15,652 (2020: £Nil).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil) with the exception of the transaction detailed below.

During the year the following total amount was paid to one trustee as listed below for counselling services provided to beneficiaries of the charity as freelance counsellor. This is permitted as per the charity's Memorandum and Articles of Association 6.4.b.

	£
Lucy Allen	436.00

No member of the management committee received travel and subsistence expenses during the year (2020:£Nil).

There were no donations from related parties (2020: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

Notes to the accounts for the year ended 31 August 2021 (continued)

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

	Retreat structure £	Equipment £	Total £
Cost			
At 1 September 2020	7,412	1,152	8,564
At 31 August 2021	7,412	1,152	8,564
Depreciation			
At 1 September 2020	7,412	1,152	8,564
At 31 August 2021	7,412	1,152	8,564
Net book value			
At 31 August 2021	-	-	-
<i>At 31 August 2020</i>	-	-	-

12 Debtors

	2021 £	2020 £
Other debtors	28	-
	28	-

Notes to the accounts for the year ended 31 August 2021 (continued)

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	60	2,860
Other creditors and accruals	1,140	977
Deferred income	15,000	-
Taxation and social security costs	439	-
	16,639	3,837

14 Deferred income

	2021 £	2020 £
Grants received	15,000	-
Deferred grants carried forward	15,000	-

Reason for deferral of income

Towards the end of the financial year the charity received two grants (The National Lottery Community Fund: £10,000, Cornwall Community Foundation: £5,000) which were for projects with specific start dates in the next financial year.

Notes to the accounts for the year ended 31 August 2021 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
Co-op Community Fund	1,314	2,760	(4,074)	-	-
The National Lottery Community Fund	5,561	-	(5,561)	-	-
Total	6,875	2,760	(9,635)	-	-

Comparative period

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2020 £
Private donation	1,435	-	(1,435)	-	-
Co-op Community Fund	-	2,656	(1,342)	-	1,314
The National Lottery Community Fund	-	9,520	(3,959)	-	5,561
Total	1,435	12,176	(6,736)	-	6,875

**Name of
restricted fund****Description, nature and purposes of the fund**

Private donation	to provide low cost counselling
Coop Community Fund	to provide free counselling to people on low incomes
The National Lottery Community Fund	to provide extended counselling due to psychological damage caused by the Covid pandemic and related financial hardship

Notes to the accounts for the year ended 31 August 2021 (continued)

16 Analysis of movement in unrestricted funds

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	As at 31 August 2021 £
General fund	12,520	46,442	(37,439)	-	21,523
Designated fund:					
Activist counselling	1,525	-	(656)	-	869
	14,045	46,442	(38,095)	-	22,392

Comparative period

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers £	As at 31 August 2020 £
General fund	12,450	38,400	(38,330)	-	12,520
Designated fund:					
Activist counselling	6,884	-	(5,359)	-	1,525
	19,334	38,400	(43,689)	-	14,045

**Name of
unrestricted fund****Description, nature and purposes of the fund**

General fund	The free reserves after allowing for all designated funds
Designated fund:	
Activist counselling	to provide free counselling to people involved in campaigning

Notes to the accounts for the year ended 31 August 2021 (continued)

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Net current assets/(liabilities)	21,523	869	-	22,392
Total	21,523	869	-	22,392
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Net current assets/(liabilities)	12,520	1,525	6,875	20,920
Total	12,520	1,525	6,875	20,920