



# 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).

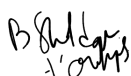
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing 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 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
<b>Income from:</b>							
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
<b>Total income</b>		<b>46,442</b>	<b>2,760</b>	<b>49,202</b>	<b>38,400</b>	<b>12,176</b>	<b>50,576</b>
<b>Expenditure on:</b>							
Raising funds	-	-	-	-	-	-	-
Charitable activities	6	38,095	9,635	47,730	43,689	6,736	50,425
<b>Total expenditure</b>		<b>38,095</b>	<b>9,635</b>	<b>47,730</b>	<b>43,689</b>	<b>6,736</b>	<b>50,425</b>
<b>Net income/(expenditure) for the year</b>	7	<b>8,347</b>	<b>(6,875)</b>	<b>1,472</b>	<b>(5,289)</b>	<b>5,440</b>	<b>151</b>
<b>Net movement in funds for the year</b>		<b>8,347</b>	<b>(6,875)</b>	<b>1,472</b>	<b>(5,289)</b>	<b>5,440</b>	<b>151</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		14,045	6,875	20,920	19,334	1,435	20,769
<b>Total funds carried forward</b>		<b>22,392</b>	<b>-</b>	<b>22,392</b>	<b>14,045</b>	<b>6,875</b>	<b>20,920</b>

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

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:

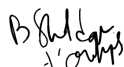
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	1,726	2,760	4,486	3,027	12,176	15,203
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	44,714	-	44,714	35,369	-	35,369
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2	-	2	4	-	4
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

# 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
	<hr/>	<hr/>
	47,730	50,425
	<hr/>	<hr/>
Restricted expenditure	9,635	6,736
Unrestricted expenditure	38,095	43,689
	<hr/>	<hr/>
	47,730	50,425
	<hr/>	<hr/>

## 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
	<hr/>	<hr/>



## 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	-
	<hr/>	<hr/>
	15,812	-
	<hr/>	<hr/>

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

**12 Debtors**

	2021 £	2020 £
Other debtors	28	-
	<hr/>	<hr/>
	28	-
	<hr/>	<hr/>

## 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	-
	<hr/>	<hr/>
	16,639	3,837
	<hr/> <hr/>	<hr/> <hr/>

**14 Deferred income**

	2021 £	2020 £
Grants received	15,000	-
	<hr/>	<hr/>
Deferred grants carried forward	15,000	-
	<hr/> <hr/>	<hr/> <hr/>

**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)	-	-
<b>Total</b>	<b>6,875</b>	<b>2,760</b>	<b>(9,635)</b>	<b>-</b>	<b>-</b>

**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
<b>Total</b>	<b>1,435</b>	<b>12,176</b>	<b>(6,736)</b>	<b>-</b>	<b>6,875</b>

**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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	14,045	46,442	(38,095)	-	22,392
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	19,334	38,400	(43,689)	-	14,045
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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