



# 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:

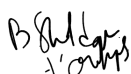
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, 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>
<b>Income from:</b>							
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
<b>Total income</b>		<b>66,794</b>	<b>44,347</b>	<b>111,141</b>	<b>48,952</b>	<b>16,949</b>	<b>65,901</b>
<b>Expenditure on:</b>							
Raising funds	6	-	-	-	1,625	-	1,625
Charitable activities	7	66,369	26,127	92,496	52,104	15,053	67,157
<b>Total expenditure</b>		<b>66,369</b>	<b>26,127</b>	<b>92,496</b>	<b>53,729</b>	<b>15,053</b>	<b>68,782</b>
<b>Net income/(expenditure) for the year</b>	8	<b>425</b>	<b>18,220</b>	<b>18,645</b>	<b>(4,777)</b>	<b>1,896</b>	<b>(2,881)</b>
<b>Net movement in funds for the year</b>		<b>425</b>	<b>18,220</b>	<b>18,645</b>	<b>(4,777)</b>	<b>1,896</b>	<b>(2,881)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		22,418	5,583	28,001	27,195	3,687	30,882
<b>Total funds carried forward</b>		<b>22,843</b>	<b>23,803</b>	<b>46,646</b>	<b>22,418</b>	<b>5,583</b>	<b>28,001</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 Limited

Company number 08248228

Balance sheet as at 31 August 2024

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

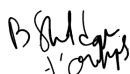
Directors' responsibilities:

- 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 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	2,185	-	2,185	1,962	2,048	4,010
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	63,809	44,347	108,156	46,290	14,901	61,191
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	<i>700</i>	-	<i>700</i>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	800	-	800	<i>700</i>	-	<i>700</i>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6 Cost of raising funds

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

## 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
	<hr/>	<hr/>
	92,496	67,157
	<hr/>	<hr/>
Restricted expenditure	26,127	15,053
Unrestricted expenditure	66,369	52,104
	<hr/>	<hr/>
	92,496	67,157
	<hr/>	<hr/>

**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
	<hr/>	<hr/>

## 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
	<hr/>	<hr/>
	40,174	28,711
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	21,527	11,706
	<hr/> <hr/>	<hr/> <hr/>

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 £
<b>Cost</b>			
At 1 September 2023	7,412	1,766	9,178
	<hr/>	<hr/>	<hr/>
At 31 August 2024	7,412	1,766	9,178
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 September 2023	7,412	1,382	8,794
Charge for the year	-	153	153
	<hr/>	<hr/>	<hr/>
At 31 August 2024	7,412	1,535	8,947
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 August 2024	-	231	231
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2023	-	384	384
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# 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
	<hr/>	<hr/>
	2,459	1,256
	<hr/> <hr/>	<hr/> <hr/>

## 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
	<hr/>	<hr/>
	2,551	1,982
	<hr/> <hr/>	<hr/> <hr/>

## 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
<b>Total</b>	<b>5,583</b>	<b>44,347</b>	<b>(26,127)</b>	<b>-</b>	<b>23,803</b>

**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)	-	-
<b>Total</b>	<b>3,687</b>	<b>16,949</b>	<b>(15,053)</b>	<b>-</b>	<b>5,583</b>

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

**Analysis of movements in restricted funds (continued)**

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	22,418	66,794	(66,369)	-	22,843
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

*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)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	27,195	48,953	(53,730)	-	22,418
	<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 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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	22,843	-	23,803	46,646
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Comparative period</i>				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	384	-	-	384
Net current assets/(liabilities)	22,034	-	5,583	27,617
	<hr/>	<hr/>	<hr/>	<hr/>
Total	22,418	-	5,583	28,001
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>