

# **Counselling Plus Community**

**Registered Charity Number 1168634**

(Previously registered as charity number 1051003)

## **Trustee Report and Financial Statements for the Year Ended 31 December 2023**

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**Counselling Plus Community  
Trustees' Annual Report  
for the Year Ended 31 December 2023**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and the Statements of Recommended Practice published in 2008.

Full name:	Counselling Plus Community
Legal status:	Charitable Incorporated Organisation
Registered charity number:	1168634
Formerly:	Counselling Plus Community registered charity number 1051003
Principal address:	48 Cambridge Gardens, Hastings, TN34 1EN
Trustees:	Clare Knight - Chair Sue Manwaring - Vice Chair Shauna McCusker Angelica McMilan - Treasurer
Bankers:	CAF Bank, West Malling
Independent examiner:	Mr S R Sampson BFP FCA FCIE DChA Ashdown Hurrey Auditors Limited 20 Havelock Road Hastings East Sussex TN34 1BP

**Governance and management**

The charity is operated under the rules of its constitution, adopted 1st September 2015 and registered with the Charity Commission on 5th August 2016 as a Charitable Incorporated Organisation (CIO), whose only voting members are its charity trustees. The trustees of the charity are appointed using the guidelines laid down in the constitution. Trustees are appointed on a rotational 3 year basis.

The Charity's principal activity during the year was to offer a range of counselling and training sessions to members of the public who do not have the financial means to access private counselling.

The old unincorporated charity (number 1151003) was dissolved on 31 December 2016, with the assets being vested in the new charity - number 1168634 - on the same date.

**Aims and objectives**

(1) To relieve persons who are mentally and emotionally disturbed or distressed by the provision of a counselling service for such persons.

(2) To educate and train persons in counselling so that they may assist in the treatment of persons suffering from mental or emotional disorders or problems.

**Counselling Plus Community**  
**Trustees' Annual Report**  
for the Year Ended 31 December 2023 – cont'd

**Trustees' Report**

The Trustees submit their annual report and financial statement for Counselling Plus Community for the year ended 31st December 2023

**Public benefit statement**

Counselling Plus Community follows Charity Commission Guidelines and must report annually to the Charity Commission to affirm its obligation to function for the public benefit. In planning activities, the trustees were mindful of the Charity Commission's guidance on public benefit. The trustees are confident that the charity's aims, objectives and activities accommodate a range of activities that are relevant, accessible and affordable and improve and enhance the lives of people, whilst encouraging and developing partnerships and networks, and are in accordance with the regulations on public benefit.

**Background**

Counselling Plus (formerly known as Hasting & Rother Counselling Service) was founded in 1992. The service is a registered charity offering counselling to local residents on benefits or with low incomes predominantly. We counsel on a wide range of issues including depression, anxiety, low self-esteem, suicidal ideation/plan, sexual assault, childhood sexual abuse, domestic abuse, trauma and relationship issues. The counselling was originally delivered by a large team of qualified and committed volunteer counsellors, supported by just one administrator, but now includes employed counsellors, an admin team, Clinical Leads, a Clinical Manager and Chief Executive Officer.

We are members of the British Association for Counselling and Psychotherapy and work within their guidelines.

**Progression**

2023 saw the implementation of a full remodel of the service, offering employment for a number of our most experienced counsellors to continue to work alongside our team of professional volunteer counsellors. The growth and change of the service has also allowed for the employment of a Clinical Manager to work alongside the CEO.

**Sustainability**

Having completed 31 years of service to the local community, the trustees and management team remain committed to the same ethos from 1992 – that of offering a professional and effective service to those most likely to be unable to afford private counselling. Many of our clients are those most affected in society, by the cost of living crisis, and are therefore those most likely to require professional, but affordable counselling. Whilst we have a changing board of trustees, the commitment to the original ethos remains as solid as it was when the service first began

The need for mental health support continues to increase, and we are therefore remaining flexible to ensure this need is met within a trusted and well-known service.

Funds continue to be carefully managed to ensure financial reserves are consistent with our reserves policy which, in turn, ensure the service's sustainability

**Counselling Plus Community**  
**Trustees' Annual Report**  
for the Year Ended 31 December 2023

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**Risk management**

The Charity trustees regularly review and assess the risks faced by the charity in all areas of its work and plan for the management of those risks. Risk is an everyday part of charitable activity and managing it effectively is essential if the trustees are to achieve their key objectives and safeguard the charity's funds and assets.

The Trustees have discussed and set a risk framework that allows them to:

- identify the major risks that apply to the charity
- make decisions about how to respond to the risks they face

In particular the Trustees have considered

- Governance risk, including strategy and direction
- Operational risk including staff and volunteer safety
- Financial risk including cash flow, reserves and diversity of income
- Environmental risk including government policy and public perception

**Responsibilities of the Trustees**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year, and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011, and the Charities (Accounts and Reports) FRS 102, and the provision of the governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Financial review**

Counselling Plus Community is funded by a variety of grants from a diverse range of funders. The core funding is from the CCG. In the year under examination, the organisation received £306,615 (2022: £248,874) with expenditure amounting to £288,759 (2022: £250,232) resulting in a Surplus of £17,856 (2022: £1,358 Deficit).

**Counselling Plus Community**  
**Trustees' Annual Report**  
for the Year Ended 31 December 2023

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**The charity's policy on reserves**

In accordance with the recommendation of the Charity Commission, the Trustees have considered and approved a Reserves Policy.

- 1 Factors to be taken into account include the following:
  - a) A substantial amount of our income comes from one funder, if that source withdrew funding; we would need several months' "breathing space" to source new sources of funding.
  - b) Most of our grant funding is for one year only and fluctuations in income need to be taken into account.
  - c) In the event of sufficient funding not being available, the charity would either need to reduce its activities, or in the worst case close completely. Due to the complexity of needs of our client group, best practice shows a need for timely ending of counselling and therefore orderly reduction or closure would need to be planned and any outstanding liabilities would need to be met.
- 2 In consequence of the above, the Trustees have agreed the target of holding 16 weeks of the annual expenditure, plus potential redundancy costs in the event of closing fund, as a reserve. Any surplus above this would be budgeted to be spent as part of our ongoing activities. The reserves will be built up from the unrestricted income.
- 3 The Trustees have agreed to review this Reserves Policy every 12 months.

Updated Feb 2024

Signed on behalf of the charity's trustees:

Signed

Claire Knight

Claire Knight, Chair

Date

7.08.2024

Signed

Angelica McMilan

Angelica McMilan - Treasurer

Date

7/08/2024

## Independent Examiner's Report to the Trustees of Counselling Plus Community

### Independent Examiner's report to the Trustees of Counselling Plus Community

I report to the charity trustees on my examination of the accounts of Counselling Plus Community (the Charity) for the year ended 31 December 2023.

### Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by Section 130 of the act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Mr S R Sampson BFP FCA FCIE DChA  
Ashdown hurrey Auditors Limited  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

Date: 20/8/24

**Counselling Plus Community**  
**Statement of Financial Activities**  
for the period  
**01 January 2023 to 31 December 2023**

	Notes	Designated funds £	Restricted funds £	Unrestricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>Income and Endowments From</b>						
Donations and legacies	3	-	17,000	288,888	305,888	238,397
Investments		-	-	2,523	2,523	465
Other	4	-	-	204	204	10,012
<b>Total</b>		<u>-</u>	<u>17,000</u>	<u>291,615</u>	<u>308,615</u>	<u>248,874</u>
<b>Expenditure On</b>						
Charitable Activities	5	-	15,000	272,799	287,799	250,232
Other		-	-	960	960	-
<b>Total</b>		<u>-</u>	<u>15,000</u>	<u>273,759</u>	<u>288,759</u>	<u>250,232</u>
<b>Net Income / (Expenditure)</b>		-	2,000	17,856	19,856	(1,358)
<b>Reconciliation of Funds</b>						
Total funds brought forward		97,000	-	24,211	121,211	122,569
Transfers between funds		38,843	-	- 38,843	-	-
<b>Total Funds Carried Forward</b>		<u>135,843</u>	<u>2,000</u>	<u>3,224</u>	<u>141,067</u>	<u>121,211</u>

**Counselling Plus Community**  
**Balance Sheet**  
as at  
**31 December 2023**

	Notes	Designated Fund £	Restricted Fund £	Unrestricted Fund £	31.12.23 Total Funds £	31.12.22 Total Funds £
<b>Current Assets</b>						
Debtors	10	-	2,000	6,482	8,482	6,332
Cash at bank		135,843	-	17,623	153,466	149,379
		<u>135,843</u>	<u>2,000</u>	<u>24,105</u>	<u>161,948</u>	<u>155,711</u>
<b>Creditors</b>						
Amounts falling due within one	11	-	-	(20,881)	(20,881)	(34,500)
<b>Net Current Assets</b>		<u>135,843</u>	<u>2,000</u>	<u>3,224</u>	<u>141,067</u>	<u>121,211</u>
<b>Total Assets Less Current Liabilities</b>		<u>135,843</u>	<u>2,000</u>	<u>3,224</u>	<u>141,067</u>	<u>121,211</u>
<b>Net Assets</b>		<u>135,843</u>	<u>2,000</u>	<u>3,224</u>	<u>141,067</u>	<u>121,211</u>
<b>Funds</b>	12					
Unrestricted Funds					3,224	24,211
Restricted Funds					2,000	-
Designated Funds					135,843	97,000
<b>Total Funds</b>					<u>141,067</u>	<u>121,211</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

Signed Claire Knight

Dated 7.08.2024

Claire Knight, Chair



## **Counselling Plus Community Notes to the Financial Statements for the Year Ended 31 December 2023**

### **1 Statutory Information**

Counselling Plus Community is a charitable incorporated organisation, registered in England and Wales. The charity's registered number and principle address can be found in the Report of the Trustees.

### **2 Accounting Policies**

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties in relation to the charity's ability to continue as a going concern, these financial statements have therefore been prepared on the going concern basis.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from tax on its charitable activities.

**Counselling Plus Community**  
**Notes to the Financial Statements - cont'd**  
**for the Year Ended 31 December 2023**

**2 Accounting Policies - cont'd**

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire Purchase and Leasing Commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The premises are rented from a local charity.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**3 Donations and Legacies**

	31.12.23	31.12.22
	£	£
Grants	281,174	216,370
Donations	24,714	22,027
	<u>305,888</u>	<u>238,397</u>
Grants received, included in the above, are as follows:		
	31.12.23	31.12.22
	£	£
Grants for Counselling - CCG	64,934	64,935
Grants for Counselling - Partner Grants	216,240	151,435
	<u>281,174</u>	<u>216,370</u>

**Counselling Plus Community**  
**Notes to the Financial Statements - cont'd**  
**for the Year Ended 31 December 2023**

**4 Other Income**

	31.12.23	31.12.22
	£	£
Fundraising	124	55
Training Workshops	80	2,452
Miscellaneous	-	7,505
	<u>204</u>	<u>10,012</u>

**5 Charitable Activities Costs**

	Direct Costs £	Support Costs £	Totals £
Charitable Activities	<u>287,242</u>	<u>557</u>	<u>287,799</u>

**6 Independent Examiners' Remuneration**

	31.12.23	31.12.22
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	960	-
	<u>960</u>	<u>-</u>

**7 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Counselling Plus Community**  
**Notes to the Financial Statements - cont'd**  
**for the Year Ended 31 December 2023**

**8 Staff Costs**

	31.12.23 £	31.12.22 £
Wages and salaries	216,090	132,768
Social security costs	8,533	6,502
Other pension costs	9,538	12,847
	<u>234,161</u>	<u>152,117</u>
	31.12.23	31.12.22
The average monthly number of employees during the year was as follows	<u>18</u>	<u>8</u>

The organisation employs a team of 7 part time paid staff, 14 part time counsellors. Has 15 volunteer counsellors and 4 trustees.

No employees received emoluments in excess of £60,000.

**9 Comparative for the Statement of Financial Activities**

	Designated funds £	Restricted funds £	Unrestricted funds £	31.12.22 Total funds £
<b>Income and Endowments From</b>				
Donations and legacies	-	-	238,397	238,397
Investments	-	-	465	465
Other	-	-	10,012	10,012
<b>Total</b>	<u>-</u>	<u>-</u>	<u>248,874</u>	<u>248,874</u>
<b>Expenditure On</b>				
Charitable Activities	-	-	250,232	250,232
<b>Total</b>	<u>-</u>	<u>-</u>	<u>250,232</u>	<u>250,232</u>
<b>Net Income / (Expenditure)</b>	-	-	(1,358)	(1,358)
<b>Transfers between funds</b>	- 8,700	-	8,700	-
<b>Net movement in funds</b>	<u>- 8,700</u>	<u>-</u>	<u>7,342</u>	<u>(1,358)</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward	105,700	-	16,869	122,569
<b>Total Funds Carried Forward</b>	<u>97,000</u>	<u>-</u>	<u>24,211</u>	<u>121,211</u>

**Counselling Plus Community**  
**Notes to the Financial Statements - cont'd**  
**for the Year Ended 31 December 2023**

**10 Debtors: Amounts Falling Due Within One Year**

	31.12.23 £	31.12.22 £
Trade Debtors	4,465	6,332
Prepayments	2,451	-
Other Debtors	1,566	-
	<u>8,482</u>	<u>6,332</u>

**11 Creditors: Amounts Falling Due Within One Year**

	31.12.23 £	31.12.22 £
Trade Creditors	311	-
Social Security & Other Tax	3,516	-
Accrued Expenses	1,004	-
Deferred Income	16,000	34,500
Other Creditors	50	-
	<u>20,881</u>	<u>34,500</u>

**12 Movement in Funds**

	At 1.1.23 £	Net movement in funds £	Transfer between funds £	At 31.12.23 £
<b>Unrestricted Funds</b>				
General fund	24,211	17,856	(38,843)	3,224
Designated fund	97,000	-	38,843	135,843
	<u>121,211</u>	<u>17,856</u>	<u>-</u>	<u>139,067</u>
<b>Restricted Funds</b>				
Brook Young People	-	2,000	-	2,000
Ernest Kleinwort Charitable Trust	-	-	-	-
	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	<u>121,211</u>	<u>19,856</u>	<u>-</u>	<u>141,067</u>

**Counselling Plus Community**  
**Notes to the Financial Statements – cont'd**  
**for the Year Ended 31 December 2023**

**12 Movement in Funds – cont'd**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted Funds</b>			
General fund	-	-	-
<b>Restricted Funds</b>			
Brook Young People	10,000	(8,000)	2,000
Ernest Kleinwort Charitable Trust	7,000	(7,000)	-
	<u>17,000</u>	<u>(15,000)</u>	<u>2,000</u>
	<u>17,000</u>	<u>(15,000)</u>	<u>2,000</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfer between funds £	At 31.12.22 £
<b>Unrestricted Funds</b>				
General fund	16,869	(1,358)	8,700	24,211
Designated fund	105,700	-	(8,700)	97,000
	<u>122,569</u>	<u>(1,358)</u>	<u>-</u>	<u>121,211</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted Funds</b>			
General fund	248,874	(250,232)	(1,358)
	<u>248,874</u>	<u>(250,232)</u>	<u>(1,358)</u>

**Counselling Plus Community  
Notes to the Financial Statements – cont'd  
for the Year Ended 31 December 2023**

**12 Movement in Funds – cont'd**

**Description of Funds**

Designated fund: The Trustees have agreed the target of holding 16 weeks of the annual expenditure, plus potential redundancy costs in the event of closing fund, as a reserve.

Brook Young People: Project – Young people: Neurodiversity Celebrated

Ernest Kleinwort Charitable Trust: Project – Positive Mental Health – Positive Future

**13 Related party transactions**

There were no related party transactions during the period.