

**Registered number: CE007251**  
**Charity number: 1168634**

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2024**

**Counselling Plus Community**  
**(A company limited by guarantee)**

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**Counselling Plus Community**  
**(A company limited by guarantee)**

**Reference and administrative details of the Company, its Trustees and advisers**  
**For the year ended 31 December 2024**

<b>Trustees</b>	Clare Knight, Chair Janet Beale, Trustee (appointed 7 October 2024) Danyll Redsull, Trustee (appointed 2 February 2024) Angelica McMillan, Treasurer Sue Manwaring, Vice Chair (resigned 30 September 2024) Shauna McCusker, Trustee (resigned 7 October 2024)
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<b>Company registered number</b>	CE007251
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<b>Charity registered number</b>	1168634
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<b>Registered office</b>	Counselling Plus 48 Cambridge Gardens Hastings TN34 1ENJ
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**Counselling Plus Community**  
**(A company limited by guarantee)**

**Trustees' report**  
**For the year ended 31 December 2024**

The Trustees present their annual report together with the financial statements of the Counselling Plus Community for the year 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies 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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Main activities undertaken to further the Company's purposes for the public benefit**

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.

**c. Background**

Counselling Plus (formerly known as Hasting & Rother Counselling Service) was founded in 1992. The service is a registered charity (CIO) offering counselling, predominantly, to local residents on benefits or low incomes. Our continued ethos is to provide affordable and accessible therapy in a timely manner. 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. We are members of the British Association for Counselling and Psychotherapy and work within their guidelines.

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 December 2024**

**Achievements and performance**

**a. Progression**

2024 saw a high number of volunteer, student counsellors join the Service. This continues to build on the diversity required to fully support our clients. Due to the additional support provided by the Clinical Manager alongside the Clinical Supervisors, our students benefit from high levels of clinical input to aid their progression. This is a mutually beneficial process as our long-term counsellors also learn from new theoretical perspectives. In recognition of the high level of experience within the team, we offer opportunities for our counsellors to facilitate CPD sessions to their peers and this has been very well received. CPC is proud of the progression pathways provided within the Service.

**b. Sustainability**

Unfortunately, the Service has been informed of forthcoming NHS funding cuts which will greatly impact the Service going forward. However, CPC is determined, flexible and capable of seeking different ways to fund this essential Service. Funds continue to be carefully managed to ensure financial reserves are consistent with our reserves policy which, in turn, ensures the Service's sustainability. The trustees and management team remain committed to the same original ethos of 1992.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

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 on holding 16 weeks of annual expenditure, plus potential redundancy costs within a designated reserve.
3. The Trustees have agreed to review this Reserves Policy every 12 months.

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 December 2024**

**c. Overview**

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 £318,746 (2023: £308,615) with expenditure amounting to £307,145 (2023: £288,759) resulting in a surplus for the year of £11,601 (2023: £19,856).

Unrestricted funds amounted to £127,252 (2023: £139,067) at the year end, of which £122,006 (2023: £135,843) is held as designated funds.

Restricted funds amounted to £25,416 (2023: £2,000).

**Structure, governance and management**

**a. Constitution**

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.

**b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees of the charity are appointed using the guidelines laid down in the constitution. Trustees are appointed on a rotational 3 year basis.

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 December 2024**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Clare Knight 07 Aug 2025 10:58:12 BST (UTC +1)

.....  
**Clare Knight**

(Chair of Trustees)

Date: 07 August 2025

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**For the year ended 31 December 2024**

**Independent examiner's report to the Trustees of Counselling Plus Community ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**


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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:   
Alison Jones 07 Aug 2025 11:22:08 BST (UTC +1)

Dated: 07 August 2025

Alison Jones, FCA

**Kreston Reeves LLP**  
Chartered Accountants  
Brighton



**Counselling Plus Community**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the year ended 31 December 2024**

	<b>Note</b>	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
<b>Income from:</b>					
Donations and legacies	3	<b>96,965</b>	<b>218,048</b>	<b>315,013</b>	305,888
Investments	4	-	<b>3,028</b>	<b>3,028</b>	2,523
Other income	5	-	<b>705</b>	<b>705</b>	204
<b>Total income</b>		<b>96,965</b>	<b>221,781</b>	<b>318,746</b>	308,615
<b>Expenditure on:</b>					
Charitable activities	6	<b>73,549</b>	<b>233,596</b>	<b>307,145</b>	288,759
<b>Total expenditure</b>		<b>73,549</b>	<b>233,596</b>	<b>307,145</b>	288,759
<b>Net movement in funds</b>		<b>23,416</b>	<b>(11,815)</b>	<b>11,601</b>	19,856
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>2,000</b>	<b>139,067</b>	<b>141,067</b>	121,211
Net movement in funds		<b>23,416</b>	<b>(11,815)</b>	<b>11,601</b>	19,856
<b>Total funds carried forward</b>		<b>25,416</b>	<b>127,252</b>	<b>152,668</b>	141,067

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

**Counselling Plus Community**  
**(A company limited by guarantee)**  
**Registered number: CE007251**

**Balance sheet**  
**As at 31 December 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	11	4,204	8,482
Cash at bank and in hand		155,196	153,466
		<b>159,400</b>	161,948
Creditors: amounts falling due within one year	12	(6,732)	(20,881)
<b>Net current assets</b>		<b>152,668</b>	141,067
<b>Total assets less current liabilities</b>		<b>152,668</b>	141,067
<b>Total net assets</b>		<b>152,668</b>	141,067
<b>Charity funds</b>			
Restricted funds	13	25,416	2,000
Unrestricted funds			
Designated funds	13	122,006	135,843
General funds	13	5,246	3,224
Total unrestricted funds	13	127,252	139,067
<b>Total funds</b>		<b>152,668</b>	141,067

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Clare Knight 07 Aug 2025 10:58:12 BST (UTC +1)

**Clare Knight**  
 (Chair of Trustees)  
 Date: 07 August 2025

The notes on pages 9 to 18 form part of these financial statements.

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 December 2024**

**1. General information**

Counselling Plus Community is a charitable incorporated organisation, registered in England and Wales. The charity's registered number is 1168634 and principle address is Counselling Plus, 48 Cambridge Gardens, Hastings, TN34 1EN.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Counselling Plus Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 December 2024**

**2. Accounting policies (continued)**

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.8 Financial instruments**

The Company 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.

**2.9 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**Counselling Plus Community**  
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**Notes to the financial statements**  
**For the year ended 31 December 2024**

**3. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	-	26,081	<b>26,081</b>
Grants	96,965	191,967	<b>288,932</b>
	<hr/>	<hr/>	<hr/>
	96,965	218,048	<b>315,013</b>
	<hr/>	<hr/>	<hr/>

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	-	24,714	24,714
Grants	17,000	264,174	281,174
	<hr/>	<hr/>	<hr/>
	17,000	288,888	305,888
	<hr/>	<hr/>	<hr/>

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 December 2024**

**4. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Bank interest	3,028	<b>3,028</b>

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Bank interest	2,523	2,523

**5. Other incoming resources**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Fundraising	705	<b>705</b>

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Fundraising	124	124
Training workshops	80	80
	<b>204</b>	<b>204</b>

**Counselling Plus Community**  
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**Notes to the financial statements**  
**For the year ended 31 December 2024**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Charitable activities	73,549	233,596	<b>307,145</b>

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>
Charitable activities	15,000	273,759	288,759

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Charitable activities	303,873	3,272	<b>307,145</b>

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>
Charitable activities	287,242	1,517	288,759

**8. Independent examiner's remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<b>2,700</b>	960

**Counselling Plus Community**  
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**Notes to the financial statements**  
**For the year ended 31 December 2024**

**9. Staff costs**

	<b>2024</b> £	2023 £
Wages and salaries	<b>241,597</b>	216,090
Social security costs	<b>8,748</b>	8,533
Contribution to defined contribution pension schemes	<b>12,208</b>	9,538
	<b>262,553</b>	234,161

The average number of persons employed by the Company during the year was as follows:

	<b>2024</b> No.	2023 No.
Employees	<b>22</b>	18

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

**11. Debtors**

	<b>2024</b> £	2023 £
<b>Due within one year</b>		
Trade debtors	<b>1,990</b>	4,465
Other debtors	-	1,566
Prepayments and accrued income	<b>2,214</b>	2,451
	<b>4,204</b>	8,482

**12. Creditors: Amounts falling due within one year**

	<b>2024</b> £	2023 £
Trade creditors	-	311
Other taxation and social security	<b>3,357</b>	3,516
Other creditors	<b>675</b>	50
Accruals and deferred income	<b>2,700</b>	17,004
	<b>6,732</b>	20,881



**Counselling Plus Community**  
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**Notes to the financial statements**  
**For the year ended 31 December 2024**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	135,843	-	-	(13,837)	122,006
<b>General funds</b>					
General Funds	3,224	221,781	(233,596)	13,837	5,246
<b>Total Unrestricted funds</b>	<b>139,067</b>	<b>221,781</b>	<b>(233,596)</b>	<b>-</b>	<b>127,252</b>
<b>Restricted funds</b>					
Brook Young People	2,000	-	(2,000)	-	-
Children In Need	-	20,033	(20,033)	-	-
Henry Smith	-	14,900	(9,900)	-	5,000
Big Lottery	-	20,000	(13,000)	-	7,000
Ernest Klein	-	7,000	(2,334)	-	4,666
PCC	-	15,000	(11,250)	-	3,750
MOJ	-	20,032	(15,032)	-	5,000
	2,000	96,965	(73,549)	-	25,416
<b>Total of funds</b>	<b>141,067</b>	<b>318,746</b>	<b>(307,145)</b>	<b>-</b>	<b>152,668</b>

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 December 2024**

**13. Statement of funds (continued)**

**Designated Funds**

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.

**Restricted Funds**

Brook Young People: Project - Young people: Neurodiversity Celebrated.

Children In Need - Project - Young People (16 - 18).

Henry Smith - Project - Hardship - Improving Lives.

Big Lottery - The Big Lottery Awards for All grant is for our Hardship Project.

Ernest Klein - 15 young people aged 16-25 who are in mental and emotional crisis will access an average of 12 professional and client-focussed 1:1 counselling sessions.

PCC - Life Beyond Abuse project.

MOJ - Life Beyond Abuse project.

**Counselling Plus Community**  
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**Notes to the financial statements**  
**For the year ended 31 December 2024**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	97,000	-	-	38,843	135,843
<b>General funds</b>					
General Funds	24,211	291,615	(273,759)	(38,843)	3,224
<b>Total Unrestricted funds</b>	121,211	291,615	(273,759)	-	139,067
<b>Restricted funds</b>					
Brook Young People	-	10,000	(8,000)	-	2,000
Ernest Kleinwort Charitable Trust	-	7,000	(7,000)	-	-
	-	17,000	(15,000)	-	2,000
<b>Total of funds</b>	121,211	308,615	(288,759)	-	141,067

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	135,843	-	-	(13,837)	122,006
General funds	3,224	221,781	(233,596)	13,837	5,246
Restricted funds	2,000	96,965	(73,549)	-	25,416
	141,067	318,746	(307,145)	-	152,668

**Counselling Plus Community**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 December 2024**

**14. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Designated funds	97,000	-	-	38,843	135,843
General funds	24,211	291,615	(273,759)	(38,843)	3,224
Restricted funds	-	17,000	(15,000)	-	2,000
	<u>121,211</u>	<u>308,615</u>	<u>(288,759)</u>	<u>-</u>	<u>141,067</u>

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Current assets	25,416	133,984	<b>159,400</b>
Creditors due within one year	-	(6,732)	<b>(6,732)</b>
<b>Total</b>	<u>25,416</u>	<u>127,252</u>	<u><b>152,668</b></u>

**Analysis of net assets between funds - prior period**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	2,000	159,948	161,948
Creditors due within one year	-	(20,881)	(20,881)
<b>Total</b>	<u>2,000</u>	<u>139,067</u>	<u>141,067</u>

**16. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £10,642 (2023 - £9,538). At the balance sheet date, the amount payable to the fund was £675 (2023: £Nil).