



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/04/2020 Period start date To 31/03/2021 Period end date

Charity name: Eye to Eye Young People's Counselling Service

Charity registration number: 1170631

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purpose is to relieve and prevent suffering caused by mental or physical illness or by mental or emotional stress among children, young adults and their families by the provision of a confidential counselling service in South Wales.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Offering a Free Counselling service to young people between the ages of 7 and 25 years
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to the guidance issued by the Charity Commission on public benefit

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The charity has 5 volunteers delivering free community based counselling to young people aged 11 to 25 years.

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Over 1350 young people aged between 7 and 25 years accessed the service across the Local Authority, Local Health Board, Children in Need and Lottery with over 6600 sessions delivered. Over 90% of these young people showed significant improvement in their emotional wellbeing.</p> <p>This year we secured additional funding from Children in Need to work with children and young people who have been experiencing mental Health Issues due to Covid. We also secured funding from the Lottery, to work directly with children, Young People and their families who have experienced trauma.</p>

## Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity had an increase of income this year due to project funding and donations to £648,029 (LY:503,556) for the year. This year we also had an increased expenditure of £534,726 (LY:450,199). The charities total reserves increased to £253,750
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Stated reserves policy</p> <p>Eye to Eye Youth Counselling Service believes that the charity should hold financial reserves (the "Emergency Operating Reserve" - EOR) for the following reasons</p> <ul style="list-style-type: none"> <li>i. It is entirely dependent on project funding for income from year to year which is inevitably subject to fluctuation.</li> <li>ii. It requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.</li> </ul> <p>Eye to Eye wishes to protect the continuity of the charity's work in the event of a shortfall of income, the reserves held will enable the charity to manage the risk of a reduction in funding resulting in the redundancy of staff and reduced services until further funding can be secured to continue its work, thus minimizing the effect on the community we serve.</p> <p>The trustees believe that the minimum level of Reserves should be the equivalent of six months' operating costs calculated and reviewed annually and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.</p>
Amount of reserves held	Para 1.22	The current level of EOR stands at £253,750.05 as of the 31 <sup>st</sup> March 2021
Reasons for holding zero reserves	Para 1.22	N/A



Details of fund materially in deficit	Para 1.24	N/ A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>The charity is entirely dependent on project Local Authority funding for income which is inevitably subject to fluctuation and subject to Tender.</p> <p>It requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events. The charity holds reserves to ensure its ability to continue and seek alternative funding in the event of all funding being withdrawn. The charity regularly reviews its risks.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>The charities funding relies on grants from the Local Council</p> <p>RCT: £ 400,000.00</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	Only have a reserves policy for investment.
A description of the principal risks facing the charity	Para 1.46	The charity has a tender to deliver counselling to the RCT Local Authority until September 2022, with the possible extension of 1 year. Not getting the tender beyond this date is a financial risk. The reserves policy is in place to cover this.
Other		

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated association



<p>Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees</p>	<p>Para 1.25</p>	<p>At the annual general meeting of the Charity the members shall elect from amongst themselves a chairperson, vice chairperson, a secretary, a treasurer and training officer, who shall hold office from the conclusion of that meeting.</p> <p><b>G Executive Committee</b></p> <p>(1) The executive Committee shall consist of not less than <b>5</b> members nor more than <b>10</b> members being;</p> <p>(a) The honorary officers specified in the preceding clause;</p> <p>(b) Not less than 5 and not more than 10 members elected at the annual general meeting who shall hold office from the conclusion of that meeting</p> <p>(2) The Executive Committee may in addition appoint not more than 2 co-opted members but not so that no-one may be appointed as a co-opted member if, as a result more than one third of the members of the Executive Committee would be co-opted members. Each appointment of a co-opted member shall be made at a special meeting of the Executive Committee called under clause J(1) and shall take effect from the end of that meeting unless the appointment is to fill a place which has not then been vacated, in which case, the appointment shall run from the date when the post becomes vacant.</p> <p>(3) All the members of the Executive Committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.</p>
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		<p>(4) The proceedings of the Executive Committee shall not be invalidated by any vacancy among their number or by any failure to appoint or any defect in the appointment or qualification of a member.</p> <p>(5) Nobody shall be appointed as a member of the Executive Committee who is aged under 18 or who would if appointed be disqualified under the provisions of the following clause.</p> <p>(6) No person shall be entitled to act as a member of the Executive Committee whether on a first or any subsequent entry into office until after signing in the minute book of the Executive Committee a declaration of acceptance and willingness to act in the trusts of the Charity</p>
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#### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

#### Reference and Administrative details

Charity name	Eye To Eye Counselling Service
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**Additional information (optional)**

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Relationship with any related parties	Para 1.51	
Other		

**Reference and Administrative details**

Charity name	Eye To Eye Counselling Service
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Other name the charity uses	n/a
Registered charity number	1170631
Charity's principal address	Beddau Community Education Centre Bryncelynnog School Pencoedcae Road Beddau CF38 2AE

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Stone	Chairman		
2	Kevin McDonald	Vice Chair		
3	Len Tarr			
4	Anwen Pritchard			
5	Peter Griffiths			
6	Mick Antoniow			
7	Dafydd Morgan			
8	Gareth Bishop			
9	Debbie Page Evans			
10	Joy Nicholls			
11	Linda Michele			
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
N/a		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
N/a		


### **Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### **Additional information (optional)**

#### **Names and addresses of advisers (Optional information)**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>
<b>Financial</b>	Williams Ross	4 Ynys Bridge Court, Gwaelod Y Garth, Cardiff, CF15 9SS
<b>Human Resource</b>	P4BLaw	9 Centre Court Main Avenue Treforest Industrial Estate CF37 5YR

#### **Name of chief executive or names of senior staff members (Optional information)**

Alison Theaker – Head of Service  
Christine Binding – Senior Manager

### **Exemptions from disclosure**

Reason for non-disclosure of key personnel details

### **Other optional information**

### **Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Alison Theaker	<i>David Stone</i>
Full name(s)	Alison Theaker	DAVID F STONE
Position (eg Secretary, Chair, etc)	Coordinating Manager	CHAIR TO TRUSTEES.
Date	26/08/2021	26/8/2021

*L Tan 26/8/2021*



Eye to Eye Counselling Service		1170631	
Annual accounts for the period			
Period start date	01/04/2020	To	Period end date 31/03/2021

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
Income and endowments from:						
Donations and legacies	S01	4,445	-	-	4,445	3,564
Charitable activities	S02	72,470	569,054	-	641,524	497,148
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,060	-	-	2,060	2,844
Seperate item	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	78,975	569,054	-	648,029	503,556
<b>Resources expended (Note 6)</b>						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	-	530,462	-	530,462	444,869
Governance	S10	4,284	-	-	4,284	5,330
Other	S11	-	-	-	-	-
<b>Total</b>	S12	4,284	530,462	-	534,746	450,199
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	74,691	38,592	-	113,283	53,357
<b>Net income/(expenditure) Extraordinary items</b>	S14	-	-	-	-	-
<b>Transfers between funds</b>	S15	74,691	38,592	-	113,283	53,357
<b>Other recognised gains/(losses):</b>	S16	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
Other gains/(losses)	S18	-	-	-	-	-
<b>Net movement in funds</b>	S19	-	-	-	-	-
	S20	74,691	38,592	-	113,283	53,357
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	391,105	41,561	-	432,666	379,309
<b>Total funds carried forward</b>	S22	465,796	80,153	-	545,949	432,666

## Section B

## Balance sheet

		Guidance Notes	Unrestrict	Restricted	Endowm	Total this	Total last	
			ed funds	income	ent funds	year	year	
			£	£	£	£	£	
			F01	F02	F03	F04	F05	
<b>Fixed assets</b>								
Intangible assets	(Note 15)	B01	-	-	-	-	-	
Tangible assets	(Note 14)	B02	-	4,748	-	4,748	4,762	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
<b>Total fixed assets</b>		B05	-	4,748	-	4,748	4,762	
<b>Current assets</b>								
Stocks	(Note 18)	B06	-	-	-	-	-	
Debtors	(Note 19)	B07	-	53,333	-	53,333	43,333	
Investments	(Note 17.4)	B08	320,068	-	-	320,068	331,407	
Cash at bank and in hand	(Note 24)	B09	145,728	32,131	-	177,859	65,355	
<b>Total current assets</b>		B10	465,796	85,464	-	551,260	440,095	
<b>within one year</b>								
(Note 20)	(Note 20)	B11	-	10,059	-	10,059	12,191	
<b>Net current assets/(liabilities)</b>		B12	465,796	75,405	-	541,201	427,904	
<b>Total assets less current liabilities</b>		B13	465,796	80,153	-	545,949	432,666	
<b>Creditors: amounts falling due after one year</b>								
(Note 20)	(Note 20)	B14	-	-	-	-	-	
<b>Provisions for liabilities</b>		B15	-	-	-	-	-	
<b>Total net assets or liabilities</b>		B16	465,796	80,153	-	545,949	432,666	
<b>Funds of the Charity</b>								
Endowment funds	(Note 27)	B17	-			-	-	
Restricted income funds	(Note 27)	B18		80,153		80,153	41,561	
Unrestricted funds		B19	465,796		-	465,796	391,105	
Revaluation reserve		B20				-		
<b>Total funds</b>		B21	465,796	80,153	-	545,949	432,666	

**Section C****Notes to the accounts**

## Note 1 Basis of preparation

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b>Not applicable</b>
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Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

**(i) the nature of the change in accounting policy;**

**(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and**

<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	
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#### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

#### **1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

☐

\* -Tick as appropriate

No\*

☒

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	



**Note 2                      Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

***Reconciliation of funds per previous GAAP to funds determined under FRS 102***

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated	<u>398593</u>	<u>385084</u>
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***Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102***

	End of £
Net income/(expenditure) as previously stated	

***Adjustments:***

Previous period net income/(expenditure)	
as restated	<u>13509</u>

**Note 2 Accounting policies****2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> της χηαριτυ βεχομεσ εντιτλεδ το τη ρεσυρχεσ;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> της μονεταρψ παλυε χαν βε μεασυρεδ ωιτη συφφιχιεντ ρελιαβιλιτυ.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.							
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						



**grants**

services or met the performance related conditions.

✓		
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**Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes	No	N/a
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes	No	N/a
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes	No	N/a
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes	No	N/a
		✓

**Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes	No	N/a
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes	No	N/a
		✓

**Support costs**

The charity has incurred expenditure on support costs.

Yes	No	N/a
	✓	

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the

Yes	No	N/a
-----	----	-----

	recipient of the grant has provided the specified service or output.			
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.			
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.			
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts			
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.			

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15			
	They are valued at cost.			
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			

✓		
---	--	--

Yes No N/a

		✓
--	--	---

Yes No N/a

	✓	
--	---	--

Yes No N/a

	✓	
--	---	--

Yes No N/a

✓		
---	--	--

Yes No N/a

		✓
--	--	---

Yes No N/a

✓		
---	--	--

Yes No N/a

✓		
---	--	--

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---



	They are valued at cost.	Yes	No	N/a
				✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
<b>Stocks and work in progress</b>	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
<b>Debtors</b>				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	4,445	-	-	4,445	3,564
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		4,445	-	-	4,445	3,564
Charitable activities:		-	-	-	-	-
	General grants provided by government/other charities	50,039	569,054	-	619,093	497,148
	Partnerships	21,821	-	-	21,821	-
	Other	610	-	-	610	-
	Total	72,470	569,054	-	641,524	497,148
Other trading activities:	Report for GP	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from	Interest income	2,060	-	-	2,060	2,844

<b>investments:</b>	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	2,060	-	-	2,060	2,844

<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-

<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-

<b>TOTAL INCOME</b>	78,975	569,054	-	648,029	503,556
---------------------	--------	---------	---	---------	---------

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

Grants provided by Government and other Charities

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

None

**Within the income items above the following items are**

See Note 4 plus Cwm Taf LHB Income of £20,000 both years.

## Note 4

## Analysis of receipts of government grants

		This year £	Last year £
Description			
Rhondda Cynon Taff Council	For counselling services in RCT area	466,667	396,148
	Resilience training	3,976	-
	School days training	10,065	-
	Other (COVID-19 help, extra funds for above)	49,691	-
	Total	530,399	396,148

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

None
------

*Please give details of other forms of*

None
------



**Section C****Notes to the accounts****(cont)****Note 6****Analysis of expenditure**

	Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-

Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-

**Expenditure on charitable activities**

Salary & Pension Costs	-	468,014	-	468,014	408,715
Redundancy Costs	-	-	-	-	-
New Software Costs	-	-	-	-	-
Training Costs	-	17,512	-	17,512	5,970
Resources/Equipment/Stationery	-	21,193	-	21,193	6,640
Memberships	-	2,409	-	2,409	2,339
Travel & Expenses	-	451	-	451	-
Telephone Costs	-	1,557	-	1,557	1,724
Rent	-	3,675	-	3,675	3,350
Insurance	-	2,859	-	2,859	2,560
Consultancy	-	4,997	-	4,997	7,734
Rebrand & Website Costs	-	5,500	-	5,500	2,500
Books	-	-	-	-	-
CRB Payments	-	112	-	112	288
Depreciation Charge	-	1,513	-	1,513	1,288
Petty Cash	-	-	-	-	500
Miscellaneous	-	670	-	670	1,261

**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

**Section C****Notes to the accounts****Note 8****Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

**8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.**

Description/name of party	Balance held at period end
---------------------------	----------------------------



	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
1260	1260

**Section C****Notes to the accounts****(cont)****Note 11**                      **Paid employees***Please complete this note if the charity has any employees.***11.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Salaries and wages	443,062	390,075
Social security costs	-	-
Pension costs (defined contribution scheme)	24,952	18,640
Other employee benefits	-	-
<b>Total staff costs</b>	<b>468,014</b>	<b>408,715</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

<b>Band</b>	<b>Number of employees</b>
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0




Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£97,537

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	18	18
Governance	-	-
Other	-	-
Total	18	18

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

**Please state the amount of the payment  
(or value of any waiver of a right to an  
asset)**

--

**11.4 Redundancy payments**

***Please complete if any redundancy or termination payment is made in the period.***

**Total amount of payment**

--

**The nature of the payment (cash, asset**

--

**The extent of redundancy funding at the**

--

**Please state the accounting policy for**

--

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

£24,952

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All Charitable activities all relate to staff involved in the main activities of the charity. All those activities are restricted as the funding for them is restricted.

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

N/A

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

N/A

**12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.**

**Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan**

N/A

N/A



**Section C****Notes to the accounts****(cont)****Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
<b>Total</b>	-	-	-	-

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-

		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Note 14**                      **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	8,626	8,626
Additions	-	-	-	1,499	1,499
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	10,125	10,125

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

At beginning of the year	-	-	-	3,864	3,864
-----------------------------	---	---	---	-------	-------

Disposals	-	-	-	-	-
Depreciation	-	-	-	1,513	1,513
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	5,377	5,377

#### 14.3 Net book value

Net book value at the beginning of the year	-	-	-	4,762	4,762
Net book value at the end of the year	-	-	-	4,748	4,748

#### 14.4 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

N/A
-----

#### 14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

N/A
-----

*the name of independent valuer, if applicable*

N/A
-----



***the methods applied and significant assumptions***

N/A

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

N/A

**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

N/A

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

N/A

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

N/A

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

## Section C

## Notes to the accounts

### Note 15 Intangible assets

*Please complete this note if the charity has any intangible assets*

#### 15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

#### 15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
--------------------------	---	---	---	---

Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

### 15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

### 15.4 Accounting policy

*Please disclose the accounting policy for intangible fixed assets including:*

*Reasons for choosing  
amortisation rates*

*Policies for the recognition of any  
capital development*


### 15.5 Impairment

*Please provide a description of the events and  
circumstances that led to the recognition or  
reversal of an impairment loss.*

--

---

### 15.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

### 15.7 Other disclosures

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*



**Note 16** Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i)** Explain the nature and scale of heritage assets held.**(ii)** Explain the policy for the acquisition, preservation, management and disposal of heritage assets.


**16.2 Cost or valuation**

At beginning of the year

Additions

Disposals

Revaluations

Transfers \*

At end of the year

Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

#### 16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

#### 16.5 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

## 16.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**Section C****Notes to the accounts****(cont)****Note 17****Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from  
acquisitions through business combinations, if  
any.

--



*Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.*

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements


17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

#### Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
320,068	331,407
-	-
-	-
-	-
320,068	331,407

#### 17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

None
------

Name of the entity or entities benefitting from those guarantees

None

Please explain how the guarantee furthers the charity's aims

N/A

### 17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

<i>Description</i>	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

<i>Description</i>	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

--

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

#### 17.7 Additional information

Please provide information about the  
For all investments measured at fair value, the  
Where a charity has provided financial assets as


N/A
N/A
N/A



**Section C****Notes to the accounts****(cont)****Note 18****Stocks**

*Please complete this note if the charity holds any stock items*

**18.1** Please state the carrying amount of stock and work in progress analysed between activities.

**Charitable activities:***Opening**Added in period**Expensed in period**Impaired**Closing***Other trading activities:***Opening**Added in period**Expensed in period**Impaired*

Stock		Donated goods		Work in progress
For distribution	For resale	For distribution	For resale	
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

*Closing*

*Other:*

*Opening*

*Added in period*

*Expensed in period*

*Impaired*

*Closing*

*Total this year*

*Total previous year*

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

18.2 Please specify the carrying amount of

Section C Notes to the accounts

Section C Notes to the accounts

Section C Notes to the accounts

**Note 19** **Debtors and prepayments**

**Please complete this note if the charity has any debtors or prepayments.**

### 19.1 Analysis of debtors

This year	Last year
£	£
20,000	10,000
33,333	33,333
53,333	43,333

### Trade debtors

**Prepayments and accrued income**

Total

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

## Note 20

## Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	8,457	7,735	-	-
Other creditors	1,602	4,456	-	-
<b>Total</b>	<b>10,059</b>	<b>12,191</b>	<b>-</b>	<b>-</b>

## 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

*Grant paid in April 2019 that covers March to May period. The year-end is March 2019 so the March portion is accrued income*



---

***Movement in deferred income account***

**Balance at the start of the reporting period**

**Amounts added in current period**

**Amounts released to income from previous periods**

**Balance at the end of the reporting period**

<b>This year £</b>	<b>Last year £</b>
- 31,333	- 31,333
386,000	376,000
- 388,000	- 376,000
- 33,333	- 31,333

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

--

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

**22.1** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect



**23.4 Other disclosures for contingent assets and/or liabilities**

**Please provide the following information where practicable:**

**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

--

**Where it is not practical to make one or more of these disclosures, please state this fact**

--

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

None
------

**Provide an estimate of the financial effect of the**

No financial effect
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**Section C****Notes to the accounts****(cont)****Note 27 Charity funds****27.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'O' below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts funds*

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>
Rhondda Cynon Taff	R	Youth counselling in RCT area	41,561	466,666	- 446,020
Cwm Taf LHB	R	Counselling services - 16 to 25 years old, Mild to Moderate anxiety and /or depression, living in the Cwm Taf region and referral via primary care counselling service	-	20,000	- 20,000
Children in Need	R	Children COVID-19 counselling	-	15,840	- 15,840
Lottery Fund	R	For 2 part time workers helping clients and their families who have been affected by trauma in their community	-	28,592	- 19,061
ICF Funding	R	Counselling in Rhydyfelin and surrounding areas	-	1,356	- 1,356
Rhondda Cynon Taff	R	Resilience fund to continue training of counsellors during COVID-19	-	3,976	- 3,976
Rhondda Cynon Taff	R	Extra school days for counsellors	-	10,065	- 1,650
WCVA	R	Six month contract for support worker during COVID-19	-	22,548	- 22,548

<i>Other funds</i>	N/a	N/a	-	-	-
<b>Total Funds</b>			41,561	569,043	- 530,451



## Section C

## Notes to the accounts

(cont)

## Note 27

## Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Rhondda Cynon Taff	R	Youth counselling in RCT area	70,282	396,148	- 424,869
Cwm Taf LHB	R	Counselling services - 16 to 25 years old, Mild to Moderate anxiety and /or depression, living in the Cwm Taf region and referral via primary care counselling service	-	20,000	- 20,000
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			70,282	416,148	- 444,869

**Section C****Notes to the accounts****(cont)****Note 27****Charity funds (cont)****27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	None	
Between endowment and restricted funds	None	
Between endowment and unrestricted funds	None	

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
N/A		

Other (please specify):	0	0
	0	0
<b>TOTAL</b>	0	0

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

None

### 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

--

***For any related party, please provide details of any guarantees given or received.***

--

Signed by one or two trustees on behalf  
of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
L TAN	LEONARD TAN	26/8/2021
<del>David Stone</del>	DAVID STONE	26/8/2021



**Eye to Eye Counselling Service**  
Pencoedcae Road, Beddau, Pontypridd, Mid Glamorgan, CF38 2AE

R H Jeffs & Rowe Ltd  
27-28 Gelliwastad Road  
Pontypridd  
CF37 2BW

23 June 2021

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you, in connection with your examination and preparation of the charity's financial statements for the year ended 31 March 2021.

- 1 We acknowledge, as trustees our collective responsibility under the Charities Act 2011 for presenting financial statements, which give a true and fair view and confirm that we have approved the financial statements for the year ended 31 March 2021. We also acknowledge our responsibility for making accurate representations to you. All the accounting records have been made available to you for the purpose of your assignment and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and management meetings, have been made available to you.
- 2 We confirm that the charity is eligible for an independent examination of its financial statements and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK).
- 3 We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.
- 4 All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources. The and restricted income grants and expenditure analysed on note 27 of the accounts are correct.
- 5 Other than those disclosed in the financial statements we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted for capital commitments that need to be provided for or disclosed in the financial statements.
- 6 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets except as disclosed in the notes to the financial statements.

# Eye to Eye Counselling Service

Pencoedcae Road, Beddau, Pontypridd, Mid Glamorgan, CF38 2AE

- 7 Other than those disclosed in the financial statements, the charity has not entered into any transactions or has balances outstanding involving trustees, officers or other related parties, which require disclosure under the law or the financial reporting framework adopted, including the Charities SORP. If relevant, appropriate disclosure has been made of the control of the charity.
- 8 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors or fraud, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or others who have significant roles in internal control, or those employed by the charity where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.
- 9 We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's constitution which might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or breaches have come to our notice. We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware.
- 10 We have reviewed the affairs of the charity and confirm that no income is subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual services provided by the charity and confirm that VAT has been correctly accounted for
- 11 The financial statements have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period.
- 12 There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
- 13 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.

Yours faithfully

# Eye to Eye Counselling Service

Pencoedcae Road, Beddau, Pontypridd, Mid Glamorgan, CF38 2AE

Name.....Mowell.....6/12/21  
Signed on behalf of the board of trustees