

# CEDAR HOUSE PRESTON CIO

England & Wales · Charity number 1186644

## Details

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Other names	CEDAR HOUSE PRESTON
Status	Registered
Legal form	CIO
Registered	2019-11-28
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Cedar House 6 Chapel Street Preston PR1 8BU
Phone	01772880909
Email	<a href="mailto:counselling@cedarhousepreston.co.uk">counselling@cedarhousepreston.co.uk</a>
Website	<a href="http://www.cedarhousepreston.co.uk">www.cedarhousepreston.co.uk</a>

## Activities

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**Objects:** THE PROMOTION AND PROTECTION OF HEALTH FOR THE PUBLIC BENEFIT BY PROVIDING OR ASSISTING IN THE PROVISION OF COUNSELLING, PRIMARILY BUT NOT EXCLUSIVELY FOR PEOPLE SUFFERING FROM PSYCHOLOGICAL OR EMOTIONAL DISTRESS AND RESIDENT IN THE NW OF ENGLAND.THE PROMOTION OF SUCH OTHER CHARITABLE PURPOSES WHICH MAY BE CONVENIENTLY CARRIED ON IN CONNECTION WITH THE ABOVE OBJECTS.

**Activities:** Providing counselling to women and men on a wide range of issues.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,977	£58,064	-	-
2023-12-31	£54,663	£48,975	-	-
2022-10-31	£44,004	£45,945	-	-
2021-10-31	£36,453	£45,360	-	-
2020-10-31	£71,084	£65,806	-	-

## Trustees

Name	Role	Appointed
<b>Hazel Norah Sewell BSc MBE</b>	Chair	2019-11-28
Charlotte Rose Hubback		2020-10-28
Dr Dawn Webster		2023-12-13
Dr PHILIP JOHNS		2019-11-28
Edward Philip Simmons		2023-12-13
Valerie Ann Barker		2019-11-28

**CEDAR HOUSE PRESTON CIO**

England & Wales - Charity number 1186644

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# Accounts

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# Cedar House Preston CIO

Report and Accounts

Year ended 31 December 2024

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**CEDAR HOUSE PRESTON CIO**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

ADDRESS FOR CORRESPONDENCE	6 Chapel Street Preston PR1 8BU
GOVERNING DOCUMENT	Constitution dated 28 November 2019
CHARITY REGISTRATION NUMBER	1186644
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mrs V A Barker Ms C R Hubback Dr P Johns Mrs T J McNamara (resigned February 2025) Mrs H N M Sewell MBE Mr E P Simmons Mrs C Tomlinson (resigned February 2024) Dr D A Webster
INDEPENDENT EXAMINER	Archie McDowall BA CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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## **CEDAR HOUSE PRESTON CIO**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Objects of the charity**

The charity is governed by a constitution and is constituted as a charitable incorporated organisation]. The charity's principal objects, as set out in its governing document, are:

- a) The promotion and protection of health for the public benefit by providing or assisting in the provision, primarily but not exclusively, for people suffering from psychological or emotional distress and resident in the NW of England.
- b) Also the promotion of such other charitable purposes carried on in connection with the above objects.

#### **Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

Counselling with trained, approved and supervised counsellors.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

#### **Financial review**

During the year income decreased by £561, to £63,056, and expenditure decreased by £2,278, to £56,144. As a result the cash held by the charity increased by £6,912, to £76,917, all is unrestricted and can be used for any charitable purpose.

#### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £15,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £76,917 and the charity is complying with its reserves policy / holding additional funds for the purpose of continuing the work of the charity

#### **Governance**

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by Fiona Blacklidge and Jill Zik. New trustees are recruited and appointed by the existing trustees, by a majority vote.

**Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

*Hazel Sewell*

Hazel Sewell (Oct 27, 2025 15:22:42 GMT)

.....  
HAZEL SEWELL

Date: Oct 27, 2025

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF

### CEDAR HOUSE PRESTON CIO

I report to the trustees on my examination of the accounts of Cedar House Preston CIO ('the charity') for the year ended 31 December 2024 on pages 5 to 8 following.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

*Archie McDowall*

Archie McDowall (Oct 29, 2025 11:54:06 GMT)

Archie McDowall BA CA  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 29 October 2025

**CEDAR HOUSE PRESTON CIO**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	<u>Unrestricted Funds</u>			2024 £	2023 £
		General Funds £	Designated Funds £	Restricted Funds £		
<b>Income receipts</b>						
Donations		47,741	-	-	47,741	52,244
Gift aid receipts		12,435	-	-	12,435	6,189
Grants		-	-	-	-	5,031
Interest		2,188	-	-	2,188	780
Other income		693	-	-	693	1,294
<b>Total receipts</b>		<u>63,056</u>	<u>-</u>	<u>-</u>	<u>63,056</u>	<u>65,538</u>
<b>Payments</b>						
Payments in relation to charitable activities undertaken directly	2	56,144	-	-	56,144	58,422
<b>Total payments</b>		<u>56,144</u>	<u>-</u>	<u>-</u>	<u>56,144</u>	<u>58,422</u>
Net of receipts / (payments) before transfers		6,912	-	-	6,912	7,116
Transfers between funds	3	-	-	-	-	-
<b>Net movement in funds</b>		<u>6,912</u>	<u>-</u>	<u>-</u>	<u>6,912</u>	<u>7,116</u>
Cash funds as at last year end		70,005	-	-	70,005	62,889
<b>Cash funds at this year end</b>	A	<u>76,917</u>	<u>-</u>	<u>-</u>	<u>76,917</u>	<u>70,005</u>

The notes on pages 7 - 8 form part of these accounts.

**CEDAR HOUSE PRESTON CIO**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds			2024 £	2023 £
	General funds £	Designated funds £	Restricted funds £		
<b>A Cash funds</b>					
Cash at bank with immediate access	76,855	-	-	76,855	69,946
Petty cash	61	-	-	61	59
	<u>76,917</u>	<u>-</u>	<u>-</u>	<u>76,917</u>	<u>70,005</u>
<b>B Other monetary assets</b>					
Gift aid due to charity	1,487	-	-	1,487	7,553
Prepayments	716	-	-	716	720
Other debtors	280	-	-	280	-
	<u>2,203</u>	<u>-</u>	<u>-</u>	<u>2,203</u>	<u>8,273</u>
<b>C Liabilities</b>					
Taxes due	-	-	-	-	100
Fee for Independent Examination	1,200	-	-	1,200	1,250
Accrued expenses	598	-	-	598	646
<b>Total</b>	<u>1,798</u>	<u>-</u>	<u>-</u>	<u>1,798</u>	<u>1,996</u>

**D Assets retained for charity's own use**

	Fund to which asset belongs	Cost or valuation £
23 Mount Street, Preston (original value)	Property	45,000
23 Mount Street, Preston (revaluation)	Revaluation	65,000
		<u>110,000</u>

**F Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

*Hazel Sewell*  
Hazel Sewell (Oct 27, 2025 15:22:42 GMT)

HAZEL SEWELL

Date: Oct 27, 2025

The notes on pages 7 - 8 form part of these accounts.

**CEDAR HOUSE PRESTON CIO**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. As the charity's income is less than £250,000, it has now taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 7 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted Funds £		
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Employment costs (see note 4)	37,372	-	-	37,372	36,205
Counselling Supervision	6,930	-	-	6,930	6,549
Telephone & IT	2,214	-	-	2,214	1,075
Utilities	2,864	-	-	2,864	5,166
Independent examination	1,250	-	-	1,250	3,488
Legal & professional	1,422	-	-	1,422	744
Office expenses	1,707	-	-	1,707	1,126
Insurance	1,014	-	-	1,014	938
Repairs & maintenance	1,372	-	-	1,372	3,132
	<u>56,144</u>	<u>-</u>	<u>-</u>	<u>56,144</u>	<u>58,422</u>

**3 Movement of funds**

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	70,005	63,056	(56,144)	-	76,917
Designated funds					
Revaluation Reserve	-	-	-	-	-
Property Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>70,005</u>	<u>63,056</u>	<u>(56,144)</u>	<u>-</u>	<u>76,917</u>

The **Property Fund** and **Revaluation Reserve** hold the value of the charity's property but no receipts or payments are generally recorded in the these funds on an ongoing basis.

**CEDAR HOUSE PRESTON CIO**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**4 Reconciliation with previously reported funds**

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

*Reconciliation of reserves*

	2023	2022
	£	£
Previously reported reserves, at 31 December	181,612	168,315
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(110,000)	(110,541)
Exclusion of previously included debtors	(8,273)	(7,353)
Exclusion of previously included creditors	6,665	12,468
Re-stated reserves, at 31 December	<u>70,005</u>	<u>62,889</u>

*Reconciliation of results*

	2023
	£
Previously reported results	13,297
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	541
Excluded movements in debtors resulting in the recognition of more / (less) income	(920)
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	(5,803)
Re-stated results	<u>7,116</u>

**CEDAR HOUSE PRESTON CIO**

England & Wales - Charity number 1186644

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# Accounts

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# CEDAR HOUSE PRESTON CIO

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 December 2023*

The trustees present their report and financial statements for the year ended 31 Dec 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

#### **Structure, governance and management**

The governing document is a CIO-Foundation dated 28th November 2019 (CC No 1186644). It began to function on 1st November 2020 when assets were transferred from Cedar House Preston (CC No 1070087) which was subsequently closed

The trustees who served during the year and up to the date of signature of the financial statements

Dr P Johns

Mrs H N M Sewell MBE

Mrs V A Barker

Mr E P Simmons

Ms C R Hubback

Mrs T J McNamara

Dr D A Webster

Trustees are appointed with necessary skills, as required to fill vacancies. In practice, trustees have been appointed from amongst people who are already involved with the charity. Induction is provided as required and reference is made to the Charity Commission guidance on trustees' duties and responsibilities.

#### **Incorporation of Cedar House Counselling Centre**

The trustees of Cedar House Counselling Centre which was an unincorporated association and a registered charity (Charity Number 1070087), resolved that the charity would be better operating through a charitable incorporated organisation (CIO). On the first day of this financial year the assets and undertaking of Cedar House Counselling Centre were transferred to Cedar House Preston CIO.

#### **Objectives and activities**

The charitable objects of the charity are:-

- The preservation and protection of health for the public benefit by providing or assisting in the provision of counselling, primarily but not exclusively, for people suffering from psychological and emotional distress and resident in the North West of England
- The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Main Activities**

- Cedar House (Mount St. Preston) has been providing counselling to a wide range of people with many life-restricting problems, while maintaining a special interest in pregnancy related issues. Clients are self-referred, or recommended by NHS or other local agencies. There is no compulsory charge, but clients are encouraged to make donations to the Charity as they are able.
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's requirements on public benefit, and feel that the activities described above satisfy those requirements.
- They also recognise these requirements in planning future activities.

### Recent events

- We have appointed a new Treasurer and two new younger Trustees with skills to augment those of the existing Trustees.
- We have appointed a new manager who is supervising the upgrade of our digital capacity including our website

### Plans for future periods

- We will seek to maintain our high standard of client and volunteer satisfactions.
- We will maintain and develop good relationships with appropriate local agencies to our mutual advantage.
- We are planning to work towards expanding the areas of counselling which we can offer, beginning with working with couples and under 18s where believe there is a real need.
- We are investigating the possibility of moving to a new building with better facilities and more space

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Independent Examiners

Michael J Sullivan FFA FTA FIPA  
Financial Accountants

The trustees' report was approved by the Board of Trustees.

Hazel N M Sewell.....HNMSewell.....

**H N M Sewell**  
**Chair of Trustees**

Dated: .10-10-2024.....

**Cedar House Preston CIO**  
**Accounts for the 14 month period**  
**to 31 December 2023**  
**(Registered charity number 1186644)**  
**Statement of Financial activities**

		<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
		<b><u>31 December 2023</u></b>	<b><u>31 October 2022</u></b>
	<b><u>Notes</u></b>		
<b>Incoming Resources</b>			
<i>Voluntary Income :</i>			
Donations & Grants	8	54,139	33,648
Gift Aid	8	7,072	5,792
Interest	8	780	59
Fund Raising	8	1,886	1,105
Training and Counselling from Grant	8	5,031	<u>3,400</u>
Misc. Income	8	<u>1,294</u>	
<b><u>Total Income</u></b>		<b><u>70,202</u></b>	<b><u>44,004</u></b>
<b><u>Expenditure</u></b>			
Charitable Activities	7	56,905	45,945
<b><u>Total Incoming Resources</u></b>		<b><u>13,297</u></b>	<b><u>-1,941</u></b>
<b><u>General Unrestricted Funds at 1 November 2022</u></b>		57,774	59,333
Add Net Incoming Resources		<u>13,838</u>	
<b>Less Net Outgoing Expenditure</b>			<u>1,559</u>
<b><u>Unrestricted Funds at 31 December 2023</u></b>		<b><u>71,612</u></b>	<b><u>57,774</u></b>
<b><u>Designated Funds (Unrestricted) 1 November 2022</u></b>		45,541	45,923
Depreciation		<u>541</u>	<u>382</u>
<b><u>Designated Funds (Unrestricted) 31 December 2023</u></b>		<b><u>45,000</u></b>	<b><u>45,541</u></b>

## **Independent Examiner's Report to the Trustees of Cedar House Preston CIO**

I report to the charity trustees on my examination of the accounts of the charity for the 14 month period ended 31 December 2023.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Cedar House Preston CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cedar House Preston CIO accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

### **Independent examiner's report**

In the course of our examination, no matter has come to our attention: :

- 1) which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that
  - a) proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
  - b) accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Michael J Sullivan FFA FTA FIPA  
Financial Accountants  
24 Kingsway West  
Penwortham  
Preston  
PR1 0JA

26 February 2024

**CEDAR HOUSE PRESTON CIO**

England & Wales - Charity number 1186644

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# Accounts

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Charity Registration No. 1186644

**Cedar House Preston CIO**  
**Annual Report And Unaudited Financial Statements**  
**For The Year Ended 31 October 2022**

# CEDAR HOUSE PRESTON CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

P Johns  
H N M Sewell  
V A Barker  
C M Tomlinson  
C R Hubback  
T J McNamara

**Charity number**

1186644

**Principal address**

23 Mount Street  
Preston  
United Kingdom  
PR1 8BS

**Independent examiner**

Julie Flintoff FCA  
Azets  
Floor 1, Capital House  
8 Pittman Court, Pittman Way  
Fulwood  
Preston  
United Kingdom  
PR2 9ZG

**Bankers**

HSBC Bank Plc  
49a Fishergate  
Preston  
Lancashire  
PR1 8BH

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# CEDAR HOUSE PRESTON CIO

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# CEDAR HOUSE PRESTON CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 OCTOBER 2022

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The trustees present their annual report and financial statements for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

#### **Structure, governance and management**

The charity is governed by a declaration of trust dated 7 May 1998 as amended by resolution dated 6 December 2006 and 12 September 2012. It is registered as a charity by the Charity Commission (Number 1186644).

The trustees who served during the year and up to the date of signature of the financial statements were:

P Johns  
H N M Sewell  
V A Barker  
C M Tomlinson  
C R Hubback  
T J McNamara

Trustees are appointed with necessary skills, as required to fill vacancies. In practice, trustees have been appointed from amongst people who are already involved with the charity. Induction is provided as required and reference is made to the Charity Commission guidance on trustees' duties and responsibilities.

#### **Objectives and activities**

The charitable objects of the charity are:-

- The preservation and protection of health for the public benefit by providing or assisting in the provision of counselling, primarily but not exclusively, for people suffering from psychological and emotional distress and resident in the North West of England.
- The promotion of such other charitable purposes which may conveniently be carried out in connection with the above objects.

These objects, in particular the counselling service, are carried out at the property situated in Mount St. in the centre of Preston, which was purchased some 20 years ago when the charity was set up. It is wholly owned and maintained by the Charity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Main Activities**

- Cedar House (Mount St. Preston) has been providing counselling to a wide range of people with many life-restricting problems, while maintaining a special interest in pregnancy related issues. Clients are self-referred, or recommended by NHS or other local agencies. There is no compulsory charge, but clients are encouraged to make donations to the Charity as they are able.
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's requirements on public benefit, and feel that the activities described above satisfy those requirements. They also recognise these requirements in planning future activities.

# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 OCTOBER 2022**

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#### **Achievements and performance**

- As we are moving towards emerging from the pandemic, which has so affected us all, we look back with satisfaction on the way we have coped with such an unprecedented situation. The amount of counselling we have been able to offer has been seriously reduced, but by adapting to the situation we have been able to help a number of clients. Counsellors have undertaken training to equip them to safely offer counselling remotely by Zoom and by telephone.
- We continue to get good reports from our clients and from the agencies that have recommended them to us.

#### **Financial review**

The details of the charity's income and expenditure for the period, and its net assets at 31 October 2022 are found on pages 7 & 8 of these accounts. In summary, the charity generated an income of £44,004 (2021: £36,453) to fund expenditure of £45,945 (2021: £45,360), leaving a deficit for the period of £1,941 (2021: £8,907).

The trustees will maintain sufficient reserves to cover anticipated outgoings needed to ensure that the property in Mount Street remains in good order, and that the counselling service continues to be available to all comers. The trustees expect that this will be covered by income.

The trustees consider that a minimum level of cash reserves equal to 3 months of expenditure is adequate, this is approximately £15,000. At the period end the charity has cash at bank of £62,889 (2021: £71,198).

#### **Impact of Covid-19**

##### **Financial**

- Our income comes predominantly from two sources. Firstly a number of long term supporters donate either by monthly SO or by large one-off donations (most of these donations are Gift Aided). During our periods of reduced counselling activity, these donations, not only remained at the previous level, but in some cases actually increased. A second source of income is from clients who are invited to donate, if able, to the general running costs of Cedar House, although all counselling is free at the point of delivery. Clearly when we closed on 23 March 2020 this income stream stopped abruptly.
- Once we reopened, we have had increased outgoings as our managers returned to their pre-covid employment levels and other running costs, including supervision rose.
- Now we are open again, cash donations from clients are increasing, and so this income is currently running at about 50% of pre-covid levels. Income from regular givers has remained just about steady.
- The flow of NHS clients referred in relation to Covid-19 issues did not measure up to expectations and we did not use the grant as quickly as expected. The CCG has not demanded the return of any remaining grant money. This will cover the labour costs incurred in admin and training preparation to make the scheme possible.
- Clearly, we will need to monitor our income streams as they have not yet reached pre-Covid levels.

##### **Practical**

- We are now getting back towards what used to be normal, with clients being seen in person but now also remotely. This has a number of advantages as pre-Covid the number of clients we could work with was limited by the size of our property. Now we are able to see many more.
- It has also meant we can work with people who cannot come to us for practical reasons. We are now offering appointments to clients who cannot attend because of health, disability or distance reasons.
- We also have a small number of counsellors and supervisors who live in other parts of the country.
- In fact, it has been somewhat disappointing that client numbers have not yet reached our pre-Covid-18 levels. There have been some obvious causes of this, eg family problems of our managerial staff and some volunteers either moving on to other things or taking a temporary break. Trustees are looking into this – see Future Plans below.

# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 OCTOBER 2022***

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### **Achievements**

- We are recruiting new student counsellors into our popular scheme to provide placement experience for their degree and diploma qualifications.
- We have two new prospective Trustees working alongside us. One is a local GP and the other is experienced in banking, strategic planning and trusteeship.
- Using expertise from these people we have agreed that Cedar House needs to move into a 'relaunch' period and have assessed the areas of need. Plans have been drawn up to prioritise these and to positively move forward. See below.
- We have a new Treasurer in place.

### **Future plans**

- To increase number of sessions offered, both face to face and remote sessions will continue to be offered.
- Awareness in the community must be addressed and networking possibilities assessed.
- Client feedback process to be reintroduced to assess client satisfaction and possible points for improvement.
- A laptop for the office should be purchased to enable data input to be done by welcomers. These would need to be specifically chosen people with the right skills and training would need to be undertaken.
- We will continue to look for new trustees to enable some of our long-serving members to move on.
- We will seek additional management/administrational capacity, partly by upskilling existing members of the team.
- We will continue to use our Queen's Award to help us gain funding to make improvements and repairs to our building.
- To continue to offer excellent training opportunities to our volunteers, enabling us all to reach their full potential.
- To maximise the potential of our ability to offer remote counselling.
- To continue to maintain good relations with supporters and appropriate local agencies.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 OCTOBER 2022***

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### **Statement of trustees' responsibilities**

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

**H N M Sewell**  
**Chair of Trustee**

Dated: 22 August 2023

# **CEDAR HOUSE PRESTON CIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF CEDAR HOUSE PRESTON CIO**

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I report to the trustees on my examination of the financial statements of Cedar House Preston CIO (the charity) for the year ended 31 October 2022, which are set out on pages 2 to 8.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Julie Flintoff BA (Hons), FCA**  
**Floor 1, Capital House**  
**8 Pittman Court, Pittman Way**  
**Fulwood**  
**Preston**  
**Lancashire**  
**United Kingdom**  
**PR2 9ZG**

**Dated: 25 August 2023**

# CEDAR HOUSE PRESTON CIO

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2022

		Unrestricted funds	Unrestricted funds
		Year ended	Period ended
		31 October	31 October
		2022	2021
	Notes	£	£
<b>Income from:</b>			
Donations and legacies	2	39,440	29,926
Charitable activities	3	3,400	4,620
Other trading activities	4	1,105	1,901
Investments	5	59	6
<b>Total income</b>		<u>44,004</u>	<u>36,453</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>45,945</u>	<u>45,360</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(1,941)	(8,907)
Fund balances at 1 November 2021		<u>170,256</u>	<u>179,163</u>
<b>Fund balances at 31 October 2022</b>		<u><u>168,315</u></u>	<u><u>170,256</u></u>

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

All income and expenditure derive from continuing activities.

# CEDAR HOUSE PRESTON CIO

## BALANCE SHEET

AS AT 31 OCTOBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		110,541		110,923
<b>Current assets</b>					
Debtors	10	7,353		3,511	
Cash at bank and in hand		62,889		71,198	
		<u>70,242</u>		<u>74,709</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(12,468)</u>		<u>(15,376)</u>	
Net current assets			<u>57,774</u>		<u>59,333</u>
<b>Total assets less current liabilities</b>			<u>168,315</u>		<u>170,256</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	12	45,541		45,923	
General unrestricted funds		57,774		59,333	
Revaluation reserve		<u>65,000</u>		<u>65,000</u>	
			<u>168,315</u>		<u>170,256</u>
			<u>168,315</u>		<u>170,256</u>

The financial statements were approved by the Trustees on 19 August 2023

**Dr P Johns**  
Trustee

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 OCTOBER 2022

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

The charity benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It is impossible to put a value on these gifts in kind.

Income from interest is included when receipt is probable and the amount receivable can be measured reliably.

##### 1.5 Resources expended

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.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

---

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets costing more than £250 are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation charged
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### 1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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### 2 Donations and legacies

	<b>2022</b>	2021
	£	£
Donations and gifts	28,090	22,395
Gift Aid	5,792	2,991
General grants provided by other charities	5,558	4,540
	<u>39,440</u>	<u>29,926</u>

### 3 Charitable activities

	<b>2022</b>	2021
	£	£
Training/Counselling	3,400	4,620
	<u>3,400</u>	<u>4,620</u>

### 4 Other trading activities

	<b>2022</b>	2021
	£	£
Fundraising events	1,105	1,901
	<u>1,105</u>	<u>1,901</u>

### 5 Investments

	<b>2022</b>	2021
	£	£
Interest receivable	59	6
	<u>59</u>	<u>6</u>

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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### 6 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	31,421	30,977
Heat and light	1,530	916
Water	339	316
Telephone	1,374	1,670
Repairs and renewals	515	1,461
Office expenses	1,378	1,482
Supervision	3,790	3,620
Professional fees	550	418
Other fees	1,101	978
Accountancy fees	1,884	1,680
Insurance	1,042	907
Sundry expenses	495	364
Depreciation	382	571
	<u>45,945</u>	<u>45,360</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustee expenses have been incurred.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	1	1
Charitable Activities	1	1
	<u>2</u>	<u>2</u>

#### Employment costs

	2022 £	2021 £
Wages and salaries	28,555	27,407
Social security costs	599	2,177
Other pension costs	2,267	1,393
	<u>31,421</u>	<u>30,977</u>

There were no employees whose annual remuneration was £60,000 or more.

### 9 Tangible fixed assets

	Freehold land and buildings £	Computers £	Total £
<b>Cost or valuation</b>			
At 1 November 2021	110,000	2,908	112,908
At 31 October 2022	<u>110,000</u>	<u>2,908</u>	<u>112,908</u>
<b>Depreciation and impairment</b>			
At 1 November 2021	-	1,985	1,985
Depreciation charged in the year	-	382	382
At 31 October 2022	<u>-</u>	<u>2,367</u>	<u>2,367</u>
<b>Carrying amount</b>			
At 31 October 2022	<u>110,000</u>	<u>541</u>	<u>110,541</u>
At 31 October 2021	<u>110,000</u>	<u>923</u>	<u>110,923</u>

At 31 October 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £45,000 (2021 - £45,000).

The freehold property was last revalued at market value on 9 April 2015 by Bairstow Eaves, independent valuers not connected with the charity on the basis of market value. The valuation is still considered appropriate.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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### 10 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	6,117	3,203
Prepayments and accrued income	1,236	308
	<u>7,353</u>	<u>3,511</u>

### 11 Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Other taxation and social security	145	295
Deferred income	9,700	13,100
Accruals and deferred income	2,623	1,981
	<u>12,468</u>	<u>15,376</u>

**CEDAR HOUSE PRESTON CIO**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

12 Unrestricted funds	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers	Revaluations, gains and losses £	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Transfers	Revaluations, gains and losses £	Balance at 31 October 2022 £
<b>General funds</b>	67,669	36,453	(44,789)	-	-	59,333	44,004	(45,563)	-	-	57,774
<b>Designated funds</b>											
Fixed asset fund	46,494	-	(571)	-	-	45,923	-	(382)	-	-	45,541
<b>Revaluation reserve</b>	65,000	-	-	-	-	65,000	-	-	-	-	65,000
	179,163	36,453	(45,360)	-	-	170,256	44,004	(45,945)	-	-	168,315

General Fund

The 'free' reserves of the charity after allowing for all designated funds.

Designated Fund

The unrestricted fixed asset fund of £45,541 is the value of the unrestricted funds already spent and represented by the tangible fixed assets of the charity. The resources expended of £382 represents the depreciation charge in the current year.

Revaluation reserve

The unrestricted revaluation reserve is the unrealised gain on the revaluation of freehold property.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

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### 13 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	Unrestricted funds 2021 £
Fund balances at 31 October 2022 are represented by:		
Tangible assets	110,541	110,923
Current assets/(liabilities)	57,774	59,333
	<u>168,315</u>	<u>170,256</u>

### 14 Related party transactions

During the year donations were received from trustees totalling £7,130 (2021: £3,000).

During the year trustees were paid £300 (2021: £390) for supervision fees when acting as volunteer counsellors. All volunteer counsellors receive contributions towards their fees.

**CEDAR HOUSE PRESTON CIO**

England & Wales - Charity number 1186644

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# Accounts

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**Charity Registration No. 1186644**

**Cedar House Preston CIO**  
**Annual Report And Unaudited Financial Statements**  
**For The Year Ended 31 October 2021**

# CEDAR HOUSE PRESTON CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

P Johns  
H N M Sewell  
V A Barker  
C M Tomlinson  
C R Hubback  
T J McNamara

**Charity number**

1186644

**Principal address**

23 Mount Street  
Preston  
United Kingdom  
PR1 8BS

**Independent examiner**

Julie Flintoff FCA  
Azets  
Floor 1, Capital House  
8 Pittman Court, Pittman Way  
Fulwood  
Preston  
United Kingdom  
PR2 9ZG

**Bankers**

HSBC Bank Plc  
49a Fishergate  
Preston  
Lancashire  
PR1 8BH

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# CEDAR HOUSE PRESTON CIO

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# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 OCTOBER 2021**

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The trustees present their report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

#### **Structure, governance and management**

The charity is governed by a declaration of trust dated 7 May 1998 as amended by resolution dated 6 December 2006 and 12 September 2012. It is registered as a charity by the Charity Commission (Number 1186644).

The trustees who served during the year and up to the date of signature of the financial statements were:

P Johns  
H N M Sewell  
V A Barker  
C M Tomlinson  
C R Hubback  
T J McNamara

Trustees are appointed with necessary skills, as required to fill vacancies. In practice, trustees have been appointed from amongst people who are already involved with the charity. Induction is provided as required and reference is made to the Charity Commission guidance on trustees' duties and responsibilities.

#### **Incorporation of Cedar House Counselling Centre**

The trustees of Cedar House Counselling Centre which was an unincorporated association and a registered charity (Charity Number 1070087), resolved that the charity would be better operating through a charitable incorporated organisation (CIO). On the first day of this financial year the assets and undertaking of Cedar House Counselling Centre were transferred to Cedar House Preston CIO.

This change in constitutional form has been treated as a reconstruction which has been accounted for using merger accounting. Due to the timing of the transfer all the results included in the SoFA relate to Cedar House Preston CIO. As a result it is not necessary to provide analysis for the results pre and post-merger. All assets and liabilities transferred were unrestricted. No significant adjustments have been made in order to align accounting policies; the charitable incorporated organisation was dormant in the previous year and so has adopted accounting policies in line with the unincorporated charity.

#### **Objectives and activities**

The charitable objects of the charity are:-

- The preservation and protection of health for the public benefit by providing or assisting in the provision of counselling, primarily but not exclusively, for people suffering from psychological and emotional distress and resident in the North West of England.
- The promotion of such other charitable purposes which may conveniently be carried out in connection with the above objects.

These objects, in particular the counselling service, are carried out at the property situated in Mount St. in the centre of Preston, which was purchased some 20 years ago when the charity was set up. It is wholly owned and maintained by the Charity.

# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 OCTOBER 2021***

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Main Activities**

- Cedar House (Mount St. Preston) has been providing counselling to a wide range of people with many life-restricting problems, while maintaining a special interest in pregnancy related issues. Clients are self-referred, or recommended by NHS or other local agencies. There is no compulsory charge, but clients are encouraged to make donations to the Charity as they are able.
- The trustees confirm that they have referred to the guidance contained in the Charity Commission's requirements on public benefit, and feel that the activities described above satisfy those requirements. They also recognise these requirements in planning future activities.

#### **Achievements and performance**

- As we are moving towards emerging from the pandemic, which has so affected us all, we look back with satisfaction on the way we have coped with such an unprecedented situation. The amount of counselling we have been able to offer has been seriously reduced, but by adapting to the situation we have been able to help a number of clients. Counsellors have undertaken training to equip them to safely offer counselling remotely by Zoom and by telephone.
- We continue to get good reports from our clients and from the agencies that have recommended them to us.

#### **Financial review**

The details of the charity's income and expenditure for the period, and its net assets at 31 October 2021 are found on pages 7 & 8 of these accounts. In summary, the charity generated an income of £36,453 (2020: £71,084) to fund expenditure of £45,360 (2020: £65,806), leaving a deficit for the period of £8,907 (2020: £5,278 surplus).

The trustees will maintain sufficient reserves to cover anticipated outgoings needed to ensure that the property in Mount Street remains in good order, and that the counselling service continues to be available to all comers. The trustees expect that this will be covered by income.

The trustees consider that a minimum level of cash reserves equal to 3 months of expenditure is adequate, this is approximately £15,000. At the period end the charity has cash at bank of £71,198 (2020: £66,827).

# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 OCTOBER 2021**

---

#### **Impact of Covid-19**

##### **Financial**

- Our income comes predominantly from two sources. Firstly a number of long term supporters donate either by monthly SO or by large one-off donations (most of these donations are Gift Aided). During our periods of reduced or zero counselling activity, these donations, not only remained at the previous level, but in some cases actually increased. A second source of income is from clients who are invited to donate, if able, to the general running costs of Cedar House, although all counselling is free at the point of delivery. Clearly when we closed on 23 March 2020 this income stream stopped abruptly, but our costs also fell, particularly our support for the supervision costs of the counsellors.
- As we began to offer remote counselling (for details see under b Practical), this income stream has built up in proportion to the counselling sessions offered, and so this income is currently running at about 50% of pre-covid levels. While these client donations used to be predominantly cash based on a weekly counselling session basis, they are now predominantly made by bank transfer, some on a regular session basis, but some on a once only, but larger donation basis. Clearly we will need to monitor this income stream as we (hopefully) return to face to face counselling later this year.
- As mentioned under Recent Events we have just received NHS funding to provide Time Limited Counselling (usually just 6 sessions) for about 50 NHS patients who have been adversely affected by COVID-19 and referred to us by their GP. This income is probably a one off, so in the remainder of this financial year the trustees will be looking to strengthen both the income streams referred to above.

##### **Practical**

- Initially we hoped to carry on some face-to-face counselling and measures were put in place to ensure we were COVID secure. This fulfilled all the requirements of a Health and Safety inspection. However, it soon became clear this was not a safe option and client work was suspended. A secure entry system was also installed.
- From 22 February 2020 to 4 May 2020 trustees were meeting weekly on Zoom, since then 2-weekly. This also involved our manager after her return from a period of furlough.
- During this time the decision was made to move towards remote counselling by phone or zoom. The steps required to make that happen were planned out.
- This has involved constructing new policies, protocols and procedures, which has made a lot of extra work for both managers and trustees.
- Many of our counsellors were willing to move to working remotely either by phone or Zoom and training for remote counselling was put in place. We very much appreciate the can-do attitude which they showed, being willing to tackle something which was new to most and to put in the time to learn how best to work in this way.
- Even so, the number of appointments we could offer was drastically reduced. This has been gradually increasing and is now about 50% of our previous capacity as some counsellors and also clients are not comfortable with remote counselling.
- We officially closed on 23 March 2020 for National Lockdown. At that time there was no counselling being undertaken other than one counsellor offering Telephone counselling to her clients. We reopened to offer Remote counselling 7 July 2020 and opened for face to face counselling 23 September 2020. Because of the worsening COVID-19 situation we closed again for face to face counselling 16 October 2020 and continued offering remote counselling.

# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 OCTOBER 2021**

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#### **Ongoing effects and plans**

- Careful plans will have to be put in place to gradually reopen when the time is right. Safety measures will need to be kept in place for some while and guidelines monitored.
- While the numbers of appointments which can be carried out at Cedar House may have to remain lower for some time, we now have the extra facility to carry out remote counselling alongside face to face work. This will be a great advantage, especially for those with disabilities or other issues which make access to our property difficult. This will, in time, give us extra capacity, enabling us to work with more clients.
- Other ways of making donations from clients who are working remotely have been put in place. This can make life more complicated for our treasurer. These donations tend to arrive in blocks which skews financial records.

#### **Plans for future periods**

- We are in the process of appointing a new Treasurer, and are actively seeking new younger Trustees with skills to augment those of the existing Trustees.
- We will seek to maintain our high standard of client and volunteer satisfactions.
- We will seek to increase our income and activity levels back to pre-COVID levels.
- We will maintain and develop good relationships with appropriate local agencies to our mutual advantage.

#### **Recent events**

- On the occasion of the Queens Platinum Jubilee, our work has been recognised by the award of the Queens Award for Voluntary Service (QAVS). We are indebted to our dedicated team of volunteers and our two managers whose work has made this award possible.
- We had been approached by the Local Commissioning Board to be a provider of counselling to patients who have been psychologically affected by COVID-19. Unfortunately very few patients have been referred and some were not suitable. We await conversations with the Clinical Commissioning Board to assess the way forward.
- Now that restrictions have been lifted, we are building up our volunteer team of Counsellors and Administrators, as well as reopening our student placement programme for advanced counselling students from local Universities and Colleges. This means we can steadily increase the number of clients we can accept.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **CEDAR HOUSE PRESTON CIO**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 OCTOBER 2021***

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### **Statement of trustees' responsibilities**

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiners**

Azets were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

The trustees' report was approved by the Board of Trustees.

**H N M Sewell**  
**Chair of Trustee**

Dated: 13 July 2022

# **CEDAR HOUSE PRESTON CIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF CEDAR HOUSE PRESTON CIO**

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I report to the trustees on my examination of the financial statements of Cedar House Preston CIO (the charity) for the year ended 31 October 2021, which are set out on pages 2 to 8.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Julie Flintoff BA (Hons), FCA**  
**Floor 1, Capital House**  
**8 Pittman Court, Pittman Way**  
**Fulwood**  
**Preston**  
**United Kingdom**  
**PR2 9ZG**

**Dated: 26 July 2022**

# CEDAR HOUSE PRESTON CIO

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2021

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		Unrestricted funds	Unrestricted funds
		Year ended 31 October 2021	Period ended 31 October 2020
	Notes	£	£
<b><u>Income and endowments from:</u></b>			
Donations and legacies	2	29,926	61,627
Charitable activities	3	4,620	185
Other trading activities	4	1,901	4,108
Investments	5	6	128
Other income	6	-	5,036
		<hr/>	<hr/>
<b>Total income</b>		36,453	71,084
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	45,360	65,806
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(8,907)	5,278
Fund balances at 1 November 2020		179,163	173,885
		<hr/>	<hr/>
<b>Fund balances at 31 October 2021</b>		170,256	179,163
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# CEDAR HOUSE PRESTON CIO

## BALANCE SHEET

AS AT 31 OCTOBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		110,923		111,494
<b>Current assets</b>					
Debtors	11	3,511		2,981	
Cash at bank and in hand		71,198		66,827	
			<u>74,709</u>		<u>69,808</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>(15,376)</u>		<u>(2,139)</u>	
Net current assets			<u>59,333</u>		<u>67,669</u>
<b>Total assets less current liabilities</b>			<u>170,256</u>		<u>179,163</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	13	45,923		46,494	
General unrestricted funds		59,333		67,669	
Revaluation reserve		<u>65,000</u>		<u>65,000</u>	
			<u>170,256</u>		<u>179,163</u>
			<u>170,256</u>		<u>179,163</u>

The financial statements were approved by the Trustees on 13 July 2022

**Dr P Johns**  
Trustee

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

The charity benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It is impossible to put a value on these gifts in kind.

Income from interest is included when receipt is probable and the amount receivable can be measured reliably.

#### 1.5 Resources expended

Expenditure is recognised when it is incurred and includes where applicable, irrecoverable VAT. Expenditure other than that on charitable activities is allocated to other headings of expenditure as considered appropriate.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2021

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets costing more than £250 are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation charged
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

### 2 Donations and legacies

	<b>2021</b>	2020
	£	£
Donations and gifts	22,395	43,535
Gift Aid	2,991	9,146
General grants provided by other charities	4,540	8,946
	<u>29,926</u>	<u>61,627</u>

### 3 Charitable activities

	<b>2021</b>	2020
	£	£
Training/Counselling	4,620	185
	<u>4,620</u>	<u>185</u>

### 4 Other trading activities

	<b>2021</b>	2020
	£	£
Fundraising events	1,901	4,108
	<u>1,901</u>	<u>4,108</u>

### 5 Investments

	<b>2021</b>	2020
	£	£
Interest receivable	6	128
	<u>6</u>	<u>128</u>

### 6 Other income

	<b>2021</b>	2020
	£	£
Coronavirus job retention scheme	-	5,036
	<u>-</u>	<u>5,036</u>

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

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### 7 Charitable activities

	2021	2020
	£	£
Staff costs	30,977	45,447
Heat and light	916	1,665
Water	316	479
Telephone	1,670	1,911
Repairs and renewals	1,461	276
Office expenses	1,482	2,576
Supervision	3,620	6,605
Professional fees	418	550
Other fees	978	1,753
Accountancy fees	1,680	1,200
Insurance	907	1,239
Sundry expenses	364	1,381
Depreciation	571	724
	<u>45,360</u>	<u>65,806</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustee expenses have been incurred.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	1	1
Charitable Activities	1	1
	<u>2</u>	<u>2</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	27,407	40,314
Social security costs	2,177	1,928
Other pension costs	1,393	3,205
	<u>30,977</u>	<u>45,447</u>

There were no employees whose annual remuneration was £60,000 or more.

### 10 Tangible fixed assets

	Freehold land and buildings £	Computers £	Total £
<b>Cost or valuation</b>			
At 1 November 2020	110,000	2,908	112,908
At 31 October 2021	<u>110,000</u>	<u>2,908</u>	<u>112,908</u>
<b>Depreciation and impairment</b>			
At 1 November 2020	-	1,414	1,414
Depreciation charged in the year	-	571	571
At 31 October 2021	<u>-</u>	<u>1,985</u>	<u>1,985</u>
<b>Carrying amount</b>			
At 31 October 2021	<u>110,000</u>	<u>923</u>	<u>110,923</u>
At 31 October 2020	<u>110,000</u>	<u>1,494</u>	<u>111,494</u>

At 31 October 2021, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £45,000 (2020 - £45,000).

The freehold property was last revalued at market value on 9 April 2015 by Bairstow Eaves, independent valuers not connected with the charity on the basis of market value. The valuation is still considered appropriate.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

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### 11 Debtors

	<b>2021</b>	<b>2020</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	3,203	2,767
Prepayments and accrued income	308	214
	<u>3,511</u>	<u>2,981</u>
	<u><u>3,511</u></u>	<u><u>2,981</u></u>

### 12 Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	£	£
	<b>Notes</b>	
Other taxation and social security	295	314
Deferred income	13,100	-
Accruals and deferred income	1,981	1,825
	<u>15,376</u>	<u>2,139</u>
	<u><u>15,376</u></u>	<u><u>2,139</u></u>

**CEDAR HOUSE PRESTON CIO**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

13 Unrestricted funds	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Transfers	Revaluations, gains and losses £	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers	Revaluations, gains and losses £	Balance at 31 October 2021 £
<b>General funds</b>	63,054	71,084	(65,082)	(1,387)	-	67,669	36,453	(44,789)	-	-	59,333
<b>Designated funds</b>											
Fixed asset fund	45,831	-	(724)	1,387	-	46,494	-	(571)	-	-	45,923
<b>Revaluation reserve</b>	65,000	-	-	-	-	65,000	-	-	-	-	65,000
	173,885	71,084	(65,806)	-	-	179,163	36,453	(45,360)	-	-	170,256

General Fund

The 'free' reserves of the charity after allowing for all designated funds.

Designated Fund

The unrestricted fixed asset fund of £45,923 is the value of the unrestricted funds already spent and represented by the tangible fixed assets of the charity. The resources expended of £571 represents the depreciation charge in the current year.

Revaluation reserve

The unrestricted revaluation reserve is the unrealised gain on the revaluation of freehold property.

# CEDAR HOUSE PRESTON CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

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### 14 Analysis of net assets between funds

	<b>Unrestricted funds 2021 £</b>	Unrestricted funds 2020 £
Fund balances at 31 October 2021 are represented by:		
Tangible assets	110,923	111,494
Current assets/(liabilities)	59,333	67,669
	<u>170,256</u>	<u>179,163</u>

### 15 Related party transactions

During the year donations were received from trustees totalling £3,000 (2020: £8,330).

During the year trustees were paid £390 (2020: £210) for supervision fees when acting as volunteer counsellors. All volunteer counsellors receive contributions towards their fees.

**CEDAR HOUSE PRESTON CIO**

England & Wales - Charity number 1186644

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# Accounts

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**Trustees Annual Report**  
**1<sup>st</sup> May 2019 - 31<sup>st</sup> October 2020**

**Impact of Covid-19**

**a) Financial**

1. The trustees had decided in 2019 to make plans to convert from a Charitable Trust to a CIO and the new charity was finally approved by the Charity Commissioners in November 2019, (CC Number 1186644) leaving ample time to complete the transition by 1<sup>st</sup> May 2020. However our bankers were slow to make arrangements for new bank accounts by this date, partly due to the banking changes brought about by the Covid-19 issue. Later in the year they offered us a Novation Agreement by which our bank accounts could be re-named as Cedar House Preston CIO, and so allowed us to make the transition on 1<sup>st</sup> November 2020. Hence at the time of impact of the Covid situation, we experienced a period of additional uncertainty as we waited for the bank's decision.
2. Our income comes predominantly from two sources. Firstly, a number of long-term supporters donate either by monthly SO or by large one-off donations (Most of these donations are Gift Aided) During our periods of reduced or zero counselling activity, these donations not only remained at the previous level, but in some cases actually increased. A second source of income is from clients who are invited to donate, if able, to the general running costs of Cedar House, although all counselling is free at the point of delivery. Clearly when we closed on 23.03.20 this income stream stopped abruptly, but our costs also fell, particularly our support for the supervision costs of the counsellors.
3. As we began to offer remote counselling (for details see under b) Practical), this income stream has built up in proportion to the counselling sessions offered, and so this income is currently running at about 50% of pre-covid levels. While these client donations used to be predominantly cash based on a weekly counselling session basis, they are now predominantly made by bank transfer, some on a regular session basis, but some on a once only, but larger donation basis. Clearly, we will need to monitor this income stream as we (hopefully) return to face to face counselling later this year.
4. As mentioned under Recent Events we have just received NHS funding to provide Time Limited Counselling (usually just 6 sessions) for about 50 NHS patients who have been adversely affected by Covid 19 and referred to us by their GP. This income is probably a one off, so in the remainder of this financial year the trustees will be looking to strengthen both the income streams referred to in section 2.

**b) Practical**

1. Initially we hoped to carry on some face-to-face counselling and measures were put in place to ensure we were Covid-secure. This fulfilled all the requirements of a Health and Safety inspection. However, it soon became clear this was not a safe option and client work was suspended. A secure entry system was also installed.
2. From 22-2-20 to 4-5-20 trustees were meeting weekly on Zoom, since then 2-weekly. This also involved our manager after her return from a period of furlough.
3. During this time the decision was made to move towards remote counselling by phone or zoom. The steps required to make that happen were planned out.

4. This has involved constructing new policies, protocols and procedures, which has made a lot of extra work for both managers and trustees.
5. Many of our counsellors were willing to move to working remotely either by phone or Zoom and training for remote counselling was put in place. We very much appreciate the can-do attitude which they showed, being willing to tackle something which was new to most and to put in the time to learn how best to work in this way.
6. Even so, the number of appointments we could offer was drastically reduced. This has been gradually increasing and is now about 50% of our previous capacity as some counsellors and also clients are not comfortable with remote counselling.
7. We officially closed 23.03.2020 for National Lockdown. At that time there was no counselling being undertaken other than one counsellor offering Telephone counselling to her clients. We reopened to offer Remote counselling 07.07.2020 and opened for F2F counselling 23.09.2020. Because of the worsening Covid-19 situation we closed again for F2F counselling 16.10.2020 and continued offering remote counselling.

### **c) Ongoing effects and plans**

1. Careful plans will have to be put in place to gradually reopen when the time is right. Safety measures will need to be kept in place for some while and guidelines monitored.
2. While the numbers of appointments which can be carried out at Cedar House may have to remain lower for some time, we now have the extra facility to carry out remote counselling alongside face-2-face work. This will be a great advantage, especially for those with disabilities or other issues which make access to our property difficult. This will, in time, give us extra capacity, enabling us to work with more clients.
3. Other ways of making donations from clients who are working remotely have been put in place. This can make life more complicated for our treasurer. These donations tend to arrive in blocks which skews financial records.

### **Update for achievements and performance**

1. We are very pleased with the way we have adapted to the problems posed by C-19 and are very grateful to our managers for all the extra work they have put in to make our remote counselling possible. Thanks, too, to our amazing team of volunteers for all their hard work and cooperation, without which we could not have achieved what we have, especially during recent unprecedented conditions.
2. We regularly get positive feedback from clients and from counselling students on placement.
3. The majority of our team of volunteers are still with us and many have attended our regular training sessions.

4. We have recruited two new Trustees.

#### **Recent events**

1. We were approached in December by the local Clinical Commissioning Board to be a provider of counselling to patients who have been psychologically affected by Covid-19.
2. Owing to their specific requirements, new systems and training have been put in place and NHS clients are now successfully in counselling.
3. We had planned to reopen at the end of June 2021, but have now delayed the opening in line with Government guidelines.

#### **Future plans**

1. We will be seeking additional new Trustees.
2. We will seek to maintain our high standard of client and volunteer satisfaction.
3. We will seek to increase our income levels back to pre-covid levels.