

**Arun Counselling Centre**

**Charity No. 293053**

**Trustees' Report and Unaudited Accounts**

**31 May 2024**

## **Arun Counselling Centre**

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## **Arun Counselling Centre Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 May 2024.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 293053**

#### **Registered Office**

Dove Lodge  
49 Beach Road  
Littlehampton  
BN17 5JG

#### **Trustees**

The following Trustees served during the year:

C. Beaty	(Resigned 7 December 2024)
A. Kelly	(Resigned 21 March 2024)
L. Kyffin	
H. Myfield	(Resigned 6 February 2025)
S. Ross	
R. Whorlow	(Resigned 7 December 2024)

#### **Accountants**

Eclipse Accountancy Ltd  
Fareham Innovation Centre  
Merlin House, 4 Meteor Way  
Lee on the Solent  
Hampshire  
PO13 9FU

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution which was adopted on 28 October 1985 as amended by special resolutions dated 16 July 1998, 7 September 2005 and 05 September 2007.

The charity is an unincorporated association.

The Trustee Board consists of Elected trustees and Appointed trustees. Elected trustees are elected at Annual General Meetings and Appointed trustees are appointed at an ordinary meeting of the Trustee Board.

When considering appointing trustees, the Board has regard to the requirement for any specialist skills needed. During the induction process for new trustees they meet key employees and other trustees. The trustees hold 4 meetings per year.

#### **OBJECTIVES AND ACTIVITIES**

Arun Counselling Centre (ACC) provides a low cost counselling service to people in the local community. This is provided in a non-judgemental and confidential setting based on mutual trust and respect.

The objective of this not-for-profit making organisation is to provide a professional counselling service to people in the local Arun community and to support counsellors in their professional training and development.

The main activity undertaken to further the charity's purposes for the public benefit is Counselling. The trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## **ACHIEVEMENTS AND PERFORMANCE**

ACC has established a well-deserved reputation for high-quality, low-cost counselling. This is demonstrated by the many positive client evaluations that have been received over the 41 years that the organisation has been in existence.

The Counselling is the central core of what ACC does and is well established. It has successfully evolved thanks to the dedication of its Directors, Administrators, Supervisors, Counsellors and Trustees.

Those who worked with ACC were either on a very small bursary or were a volunteer. ACC now employs a small number of staff including a Director and Operations Manager. It has successfully engaged in fundraising activities using the services of a professional fundraiser. This has made a huge difference to its finances.

As the NHS local provision has decreased, the charity sector is finding that clients with more serious mental health conditions are applying for counselling. ACC has seen an increase in these clients and an increase in clients who disclose that they are neuro-diverse.

ACC has tackled the problem of long waiting lists by changing the model of counselling offered. Clients are now given an 18-week initial contract and can still stay with the service for up to three years, but each case is judged on its merits.

The Counselling model offered is multimodal including but not limited to humanistic, psychodynamic integrative approaches. Since COVID, ACC has introduced video counselling, first on Zoom and more recently on Cliniko.

It is highly valued by the many training organisations and by those students who undertake their training and counselling hours with ACC, including the students from Cara Counselling and the University of Chichester. ACC is always over-subscribed. The trainees report very favourably on their experiences with the service. Many of the trainees stay on for a few years with ACC after they are qualified, one of the volunteers has stayed with ACC for more than ten years.

ACC has a well-established supervision model of providing 2 hours each fortnight in groups of 4 counsellors. It has recently introduced an eighth supervision group, taking its counselling complement to 32.

The most significant change over the last few years has been the administrative processes that support the organisation. Before COVID, ACC was running entirely on paper based systems. The 'red book' which contained details of the clients was held within a literal red ledger. The use of IT was minimal and ACC did not subscribe to Microsoft Office; it only had one e-mail address. Now ACC now makes extensive use of IT including Microsoft 365 for emailing and data management; Cliniko for case management and Xero for finances. This benefits both those who are service users and those who are working or volunteering within the organisation.

## **FINANCIAL REVIEW**

Total income for the year was £94,176 (2023: £39,155) of which unrestricted income was £83,491 (2023: £39,155) and restricted income was £10,685 (2023: £Nil). Of the total income, grant funding totalled £35,255 (2023: £1,880)

Total expenditure for the year was £78,896 (2023: £44,792) of which unrestricted expenditure was £70,111 (2023: £44,792) and restricted expenditure was £8,785 (2023: £Nil).

This resulted in a surplus for the year of £15,280 (2023: deficit of £5,637) of which there was a surplus in unrestricted funds of £13,380 (2023: deficit of £5,637) and a surplus in restricted funds of £1,900 (2023: No restricted funds).

As at 31 May 2024 the charity held total funds of £55,861 (2023: £40,581) of which £53,961 were unrestricted (2023: £40,581) and of which £1,900 were restricted (2023: No restricted funds).

The trustees aim to maintain sufficient reserves to meet six months of operating costs.

Arun Counselling Centre has been very fortunate to benefit from the generous support of a range of funders, which enables us to continue supporting local people experiencing mental health challenges.

We would like to express our sincere thanks to the following:

Aldwick Parish Council	National Lottery
Angmering Parish Council	Pagham Parish Council
Arundel Town Council	Rotary
Barnam & Eastergate Parish Council	Slindon Parish Council
Billingshurst Parish Council	Southern Co-op
Clapham Parish Council	Sussex Community Foundation
East Preston Parish Council	The David Hunt Trust
Felpham Parish Council	The F Glenister Woodger Trust
Ferring Parish Council	The Foyle Foundation
Hall & Woodhouse	The Ian Askew Charitable Trust
Littlehampton Town Council	

## **PLANS FOR FUTURE PERIODS**

The trustees aim to continually grow and improve our services with the continued support of all key staff, volunteers and funders.

Signed on behalf of the board

*Susan Ross*

Susan Ross (Mon, 17th Mar 2025  
21:27:07 GMT)

**S. Ross**

Trustee Chair

17 March 2025

**Arun Counselling Centre**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Arun Counselling Centre**

I report to the charity trustees on my examination of the financial statements of Arun Counselling Centre for the year ended 31 May 2024.

**Responsibilities and basis of report**

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

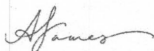
Having satisfied myself that the financial statements of the Charity are not required to be audited under the 2008 Regulations and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Anouska James (Mon, 17th Mar 2025  
14:48:08 GMT)

Anouska James, FCA  
ICAEW

Eclipse Accountancy Ltd  
Fareham Innovation Centre  
Merlin House, 4 Meteor Way  
Lee on the Solent  
Hampshire  
PO13 9FU  
17 March 2025

**Arun Counselling Centre**  
**Statement of Financial Activities**  
**for the year ended 31 May 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	24,662	10,685	35,347	38,275
Charitable activities	4	57,610	-	57,610	-
Other trading activities	5	829	-	829	880
Investments	6	390	-	390	-
<b>Total</b>		<b>83,491</b>	<b>10,685</b>	<b>94,176</b>	<b>39,155</b>
<b>Expenditure on:</b>					
Raising funds	7	5,400	-	5,400	-
Charitable activities	8	19,113	8,260	27,373	-
Other	9	45,598	525	46,123	44,792
<b>Total</b>		<b>70,111</b>	<b>8,785</b>	<b>78,896</b>	<b>44,792</b>
Net gains on investments		-	-	-	-
<b>Net income/(expenditure)</b>	10	<b>13,380</b>	<b>1,900</b>	<b>15,280</b>	<b>(5,637)</b>
Transfers between funds		-	-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>13,380</b>	<b>1,900</b>	<b>15,280</b>	<b>(5,637)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>13,380</b>	<b>1,900</b>	<b>15,280</b>	<b>(5,637)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		40,581	-	40,581	46,218
<b>Total funds carried forward</b>		<b>53,961</b>	<b>1,900</b>	<b>55,861</b>	<b>40,581</b>



**Arun Counselling Centre**  
**Summary Income and Expenditure Account**  
**for the year ended 31 May 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	93,786	39,155
Interest and investment income	390	-
<b>Gross income for the year</b>	<u>94,176</u>	<u>39,155</u>
Expenditure	78,616	44,512
Depreciation and charges for impairment of fixed assets	280	280
<b>Total expenditure for the year</b>	<u>78,896</u>	<u>44,792</u>
Net income/(expenditure) before tax for the year	15,280	(5,637)
<b>Net income /(expenditure) for the year</b>	<u>15,280</u>	<u>(5,637)</u>



**Arun Counselling Centre**  
**Balance Sheet**  
**at 31 May 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	-	280
		-	280
<b>Current assets</b>			
Debtors	13	3,669	-
Cash at bank and in hand		55,363	40,301
		59,032	40,301
<b>Creditors: Amount falling due within one year</b>	14	(3,171)	-
<b>Net current assets</b>		55,861	40,301
<b>Total assets less current liabilities</b>		55,861	40,581
<b>Net assets excluding pension asset or liability</b>		55,861	40,581
<b>Total net assets</b>		55,861	40,581
<b>The funds of the charity</b>			
<b>Restricted funds</b>	15		
Restricted income funds		1,900	-
		1,900	-
<b>Unrestricted funds</b>	15		
General funds		53,961	40,581
		53,961	40,581
<b>Reserves</b>	15		
<b>Total funds</b>		55,861	40,581

Approved by the board on 17 March 2025

And signed on its behalf by:

*Susan Ross*

Susan Ross (Mon, 17th Mar 2025  
21:27:07 GMT)

**S. Ross**

Trustee Chair

17 March 2025

**Arun Counselling Centre**  
**Statement of Cash flows**  
for the year ended 31 May 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure) per Statement of Financial Activities	15,280	(5,637)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	280	280
Dividends, interest and rents from investments	(390)	-
Increase in trade and other receivables	(3,669)	-
Increase in trade and other payables	3,171	-
<b>Net cash provided by/(used in) operating activities</b>	<u>14,672</u>	<u>(5,357)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	390	-
<b>Net cash from investing activities</b>	<u>390</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	15,062	(5,357)
<b>Cash and cash equivalents at the beginning of the year</b>	40,301	-
<b>Cash and cash equivalents at the end of the year</b>	<u>55,363</u>	<u>(5,357)</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	55,363	40,301
	<u>55,363</u>	<u>40,301</u>

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

### Change in basis of accounting or to previous accounts

There has been a change to the accounting policies (valuation rules and method of accounting) since last year from Receipts and Payments to Accruals. The previous year figures have been restated.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Trade and other debtors**

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

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.



2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>		
Donations and legacies	36,775	36,775
Other	2,380	2,380
<b>Total</b>	<b>39,155</b>	<b>39,155</b>
<b>Expenditure on:</b>		
Other	44,792	44,792
<b>Total</b>	<b>44,792</b>	<b>44,792</b>
<b>Net income</b>	<b>(5,637)</b>	<b>(5,637)</b>
<b>Net income before other gains/(losses)</b>	<b>(5,637)</b>	<b>(5,637)</b>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<b>(5,637)</b>	<b>(5,637)</b>
<b>Reconciliation of funds:</b>		
<b>Total funds carried forward</b>	<b>(5,637)</b>	<b>(5,637)</b>

3 Income from donations and legacies

Unrestricted	Restricted	Total 2024	Total 2023
£	£	£	£
24,662	10,685	35,347	38,275
<u>24,662</u>	<u>10,685</u>	<u>35,347</u>	<u>38,275</u>

4 Income from charitable activities

Unrestricted	Total 2024	Total 2023
£	£	£
57,610	57,610	-
<u>57,610</u>	<u>57,610</u>	<u>-</u>

5 Income from other trading activities

Unrestricted	Total 2024	Total 2023
£	£	£
829	829	880
<u>829</u>	<u>829</u>	<u>880</u>

6 Income from investments

Unrestricted	Total 2024	Total 2023
£	£	£
390	390	-
390	390	-

7 Expenditure on raising funds

Unrestricted	Total 2024	Total 2023
£	£	£
<i>Fundraising trading costs</i>		
5,400	5,400	-
5,400	5,400	-

8 Expenditure on charitable activities

Unrestricted	Restricted	Total 2024	Total 2023
£	£	£	£
<i>Expenditure on charitable activities</i>			
17,193	8,260	25,453	-
<i>Governance costs</i>			
19,113	8,260	27,373	-

9 Other expenditure

Unrestricted	Restricted	Total 2024	Total 2023
£	£	£	£
Employee costs	-	2,428	709
Motor and travel costs	-	2,443	1,203
Premises costs	-	14,148	11,421
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	280	280
General administrative costs	525	5,026	2,512
Legal and professional costs	-	21,798	28,667
45,598	525	46,123	44,792

10 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	280	280

11 Staff costs

	2024	2023
Salaries and wages	1,496	-
	<u>1,496</u>	<u>-</u>

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

12 Tangible fixed assets

	Computer Equipment £	Total £
<b>Cost or revaluation</b>		
At 1 June 2023	840	840
At 31 May 2024	<u>840</u>	<u>840</u>
<b>Depreciation and impairment</b>		
At 1 June 2023	560	560
Depreciation charge for the year	280	280
At 31 May 2024	<u>840</u>	<u>840</u>
<b>Net book values</b>		
At 31 May 2024	-	-
At 31 May 2023	<u>280</u>	<u>280</u>

13 Debtors

	2024 £	2023 £
Trade debtors	2,295	-
Prepayments and accrued income	<u>1,374</u>	<u>-</u>
	<u>3,669</u>	<u>-</u>

14 Creditors:

amounts falling due within one year

	2024 £	2023 £
Trade creditors	133	-
Other creditors	150	-
Accruals	2,263	-
Deferred income	<u>625</u>	<u>-</u>
	<u>3,171</u>	<u>-</u>



15 Movement in funds

	At 1 June 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 May 2024 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Parish Councils	-	1,875	-	1,875
Parish Councils	-	50	(25)	25
Littlehampton Town Council	-	1,260	(1,260)	-
Hall & Woodhouse*	-	2,000	(2,000)	-
Rotary	-	500	(500)	-
Sussex Community Foundation	-	5,000	(5,000)	-
<b>Total</b>	<b>-</b>	<b>10,685</b>	<b>(8,785)</b>	<b>1,900</b>
<b>Unrestricted funds:</b>				
<b>General funds</b>	<b>40,581</b>	<b>83,491</b>	<b>(70,111)</b>	<b>53,961</b>
<b>Total funds</b>	<b>40,581</b>	<b>94,176</b>	<b>(78,896)</b>	<b>55,861</b>

Purposes and restrictions in relation to the funds:

Restricted funds:

Parish Councils	Bursaries for residents
Parish Councils	Leaflets & Newsletter printing
Littlehampton Town Council	Bursaries for residents
Hall & Woodhouse	Bursaries for clients with no geographical restrictions
Rotary	Marketing & Website
Sussex Community Foundation	Bursaries for clients with no geographical restrictions

16 Reconciliation of net debt

	At 1 June 2023 £	Cash flows £	At 31 May 2024 £
Cash and cash equivalents	40,301	15,062	55,363
	40,301	15,062	55,363
<b>Net debt</b>	<b>40,301</b>	<b>15,062</b>	<b>55,363</b>